

NOTICE

NOTICE IS HEREBY GIVEN THAT THE THIRD ANNUAL GENERAL MEETING OF THE MEMBERS OF CAMPION PROPERTIES LIMITED (PREVIOUSLY KNOWN AS HOTEL SLEEPWELL LIMITED) WILL BE HELD ON FRIDAY, THE 12TH AUGUST, 2005 AT 10.30 A.M. AT THE REGISTERED OFFICE OF THE COMPANY AT G-59, MARINA ARCADE, MIDDLE CIRCLE, CANNAUGHT PLACE, NEW DELHI 110 001 TO TRANSACT THE FOLLOWING BUSINESS :

1. To consider and adopt the audited Balance Sheet as at 31st march, 2005, Profit and Loss Account for the period ended on that date and the Reports of the Board of Directors and Auditors thereon.
2. To appoint a Director in place of Shri Arvind Pahwa, who retires by rotation and being eligible, offers himself for re-appointment.
3. To appoint a Director in place of Shri Lalit Shroff, who retires by rotation and being eligible, offers himself for re-appointment.
4. To appoint Messrs. ASP & Co, Chartered Accountants, the retiring Auditors of the Company, who shall hold office from the conclusion of this Annual General Meeting until the conclusion of next Annual General Meeting and fix their remuneration.

By order of the Board of Directors

G. Venkateswara Rao

G. Venkateswara Rao

Company Secretary

Place : New Delhi
Dated : 12th July, 2005

Registered Office :
G-59, Marina Arcade
Middle Circle, Cannaught Place
New Delhi – 110 001



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For Campion Properties Ltd.

G. Venkateswara Rao
Company Secretary

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DIRECTORS' REPORT

To the Members,

Your Directors have pleasure in presenting the Third Annual Report together with the audited accounts of the Company for the period ended 31ST March,2005.

EXTENSION OF FINANCIAL YEAR:

During the period under report, the Board of Directors of the Company in accordance with the provisions of the Companies Act, 1956, extended the Financial Year of the Company by a period of one month to end on 31ST March,2005. Accordingly, the annual accounts for the current year have been prepared for a period of thirteen months commencing from 1ST March,2004 to 31ST March,2005.

OPERATIONS:

During the period under report, your Company did not carry out any operations. However, after incurring necessary administrative and other expenses, the Company incurred a net loss of Rs. 3.31 crores. Your Directors continue their effort to improve the working of the Company.

DIVIDEND :

In view of loss, your directors do not recommend any dividend for the period under report.

CHANGE OF NAME:

During the period under report, the Registrar of Companies, Delhi, had approved the change of name of the Company from "Hotel Sleepwell Limited" to "Campion Properties Limited" and accordingly issued Fresh Certificate of Incorporation confirming the change with effect from 17th June, 2004.

DEPOSITS :

The Company has not accepted any Public Deposits, during the year under report.



DIRECTORS :

Mr. Arvind Pahwa and Shri Lalit Shroff, directors, retired themselves for re-appointment. The Board of Directors recommend their re-appointment as Directors.

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DIRECTORS' RESPONSIBILITY STATEMENT:

Pursuant to the requirement under Section 217(2AA) of the Companies Act, 1956, with respect to Directors' Responsibility Statement, it is hereby confirmed that:

- (i) in the preparation of the annual accounts for the financial year ended 31st March, 2005, 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 judgements and estimates that were reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at 31st March, 2005 and of the loss of the Company for the period under review;
- (iii) the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 1956 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities; and
- (iv) the Directors have prepared the annual accounts of the Company on a 'going concern' basis.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION:

The information on conservation of energy, technology absorption, etc, required to be disclosed in terms of Section 217 (1) (e) of the Companies Act, 1956 read with the Companies (Disclosure of Particulars in the Report of Board of Directors) Rules, 1988, is not given, since the Company is not engaged in manufacturing activity.

FOREIGN EXCHANGE EARNINGS AND OUTGO:

- a. Total Foreign Exchange earned Rs. Nil
- b. Total Foreign Exchange used Rs. Nil

**PERSONNEL:**

Company has not paid any remuneration attracting (Particulars of Employees) Rules, 1975 read with Section 217 (2A) of the Companies Act, 1956. Hence, no information is required to be appended to this report in this regard.

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AUDITORS:

M/s ASP & Co, Chartered Accountants, Auditors of the Company, hold office until the conclusion of the ensuing Annual General Meeting and are recommended for re-appointment. The Company has received a letter from them to the effect that their re-appointment, if made, would be within the prescribed limits under Section 224 (1-B) of the Companies Act, 1956. They are not otherwise disqualified within the meaning of sub-section (3) of Section 226 of the Companies Act, 1956, for such appointment.

ACKNOWLEDGEMENT:

Your Directors wish to place on record their deep sense of appreciation for the co-operation and assistance received from bankers, business constituents and employees of the Company during the year under report.

For and on behalf of the Board


 Parag Parekh Adawal Shankar
 Director Director

Place : New Delhi

Dated : 12th July, 2005



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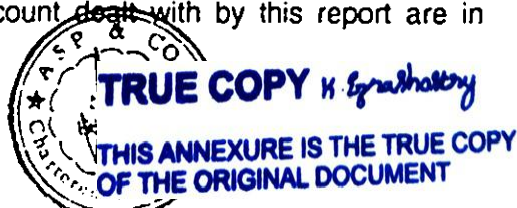
A S P & Co.,
Chartered Accountants

AUDITORS' REPORT

**STATUTORY AUDIT REPORT OF CAMPION PROPERTIES LIMITED
 FOR THE PERIOD FROM 1ST MARCH 2004 TO 31ST MARCH 2005**

1. We have audited the attached balance sheet of Campion Properties Limited as at 31st March, 2005, and also the profit and loss account for the period from 1st March 2004 to 31st March 2005 annexed thereto. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on test check basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis of our opinion.
3. As required by the Companies (Auditor's Report) Order, 2003 issued by the Central Government of India in terms of Sub-Section (4A) of Section 227 of the Companies Act, 1956, we enclose in the Annexure, a statement on the matters specified in the said Order to the extent applicable.
4. Further to our comments in the Annexure referred to in paragraph 3 above, we report that:
 - 4.1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit,
 - 4.2. In our opinion, proper books of account as required by law, have been kept by the company, so far as appears from our examination of those books,

The balance sheet and profit & loss account dealt with by this report are in agreement with the books of account,



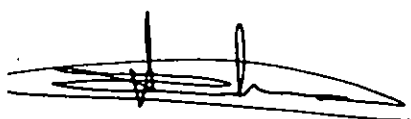
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Chartered Accountants

- 4.4. In our opinion, the balance sheet and profit & loss account dealt with by this report comply with Accounting Standards as referred to sub section (3C) of section 211 to the Companies Act, 1956, to the extent applicable.
- 4.5. On the basis of the written representations received from the directors and taken on record by the Board of Directors, we report that none of the directors is disqualified as on 31st March, 2005 from being appointed as a director under Section 274 (1) (g) of the Companies Act, 1956. Compliance of Section 274(1)(g), is not commented upon.

In our opinion and to the best of our information and according to the explanations given to us, the said accounts read together with the notes thereon give the information required by the Companies Act, 1956, in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) In the case of balance sheet, of the state of affairs of the Company as at 31st March, 2005.
- (b) In case of profit and loss Account, of the loss of the Company for the period from 1st March, 2004 to 31st March, 2005.

For A S P & Co.
 Chartered Accountants



(Ashwani Kumar Tewari)
 Partner
 Membership No. 076633
 Place: New Delhi
 Date: 12.7.2005



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A S P & Co.,
Chartered Accountants

Annexure to the Auditors' Report

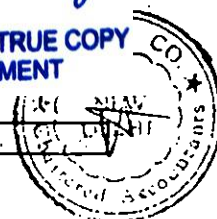
Referred to in paragraph 3 of our report of even date.

1. (a) The Company has maintained proper records showing full particulars including quantitative details and situation of fixed assets.
- (b) As per the information and explanation given to us, all the fixed assets have been physically verified by the management during the period under audit, which in our opinion is reasonable having regard to the size of the company and the nature of its asset. As informed, no material discrepancies were noticed on such verification.
- (c) During the period under audit, the Company has disposed off a substantial part of its fixed assets relating to hotel business and the going concern status of the company is not affected as company has changed its main object and will be entering into development of properties instead of hotel business wef from 13/4/2004.
2. (a) As per the information and explanation given to us, the inventory has been physically verified during the period under audit by the management. In our opinion, the frequency of verification is reasonable.
- (b) In our opinion, procedures of physical verification of inventory followed by the management are reasonable and adequate in relation to the size of the company and the nature of its business.
- (c) Company is maintaining proper records of inventory. The company has write off all the inventory during the year, thus there was no physical verification conducted there after and no discrepancy observed
3. According to the information and the explanation given to us, the Company has neither granted nor taken any loans, secured or unsecured to/from companies, firms or other parties in the register maintained under section 301 of the Act. Consequently, the clause 4(iii)(a) to (g) of the Companies (Auditor's Report) Order, 2003 not applicable to the company.
4. In our opinion and according to the information and explanations given to us, there are adequate internal control procedures commensurate with the size of the company and the nature of its business with regard to purchases of inventory and fixed assets and for the sale of goods. During the course of our audit, we have not observed any continuing failure to correct major weaknesses in internal controls.
- i. According to the information and the explanation given to us, during the period under audit there have been no transaction of purchases of materials and sale of goods, materials and services which need to maintained under Section 301 of the Company



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A S P & Co.,
Chartered Accountants

clause 4(v)(b) of the Companies (Auditor's Report) Order, 2003 are not applicable to the company.

6. As per the information and explanation given to us, the company has not accepted any deposits from the public in terms of Section 58A and 58AA of the Companies Act, 1956 and the Companies (Acceptance of deposits) Rules, 1975.
7. In our opinion, the company has no internal audit system commensurate with nature and size of its business.
8. As Informed to us, the maintenance of cost records has not been prescribed by the Central Government under Section 209(1)(d) of the Companies Act, 1956.
9. In respect of statutory dues:
 - a. The company has been generally regular in depositing undisputed statutory dues including Provident Fund, Investor Education and Protection Fund, Income Tax, wealth Tax, Custom duty, Excise Duty, Cess with appropriate authorities.
 - b. Accordingly to the information and explanation given to us, there are no undisputed amounts payable in respect of such statutory dues which have remained outstanding as at 31st March 2005 for a period of more than six months from the date they become payable.
 - c. Accordingly to the information and explanation given to us, there are no disputed amounts payable in respect of such statutory dues which have remained outstanding as at 31st March 2005 .
10. In our opinion, the company has not been registered for a period five years. Therefore, the provision of clause 4(x) of the Companies (Auditor's Report) Order, 2003 is not applicable to the company.
11. In our opinion and according to the information and explanation given to us, the Company has not defaulted in repayment of the dues to a financial institution and bank.
12. Based on our examination of the records and the information and explanations given to us, the Company has not granted any loans or advances on the basis of security by way of pledge of shares, debentures and other securities..
13. In our opinion, the company is not a chit fund, or a nidhi/ mutual benefit fund/society. Therefore, the provisions of clause 4(xiii) of the Companies (Auditor's Report) Order, 2003 are not applicable to the Company.
14. The Company is not dealing or trading in shares, securities, debentures and other investments. Accordingly, the provisions of clause 4(xiv) of the Companies (Auditor's Report) Order, 2003 are not applicable to the Company.



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A S P & Co.,
Chartered Accountants

15. According to information and explanations given to us, the Company has not given any guarantee for loans taken by others from banks and financial institutions.
16. According to information and explanations given to us, the Company has not obtained any term loan from any bank/ financial institution, therefore, the provisions of clause (xvi) of the Companies (Auditor's Report) Order, 2003 are not applicable to it.
17. According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we are of the opinion that the funds raised on short-term basis have not been used for long-term investment or vice-versa.
18. The Company has not made any preferential allotment of shares to parties and companies covered in the Register maintained under section 301 of the Act.
19. The Company has not issued any debentures.
20. The provisions of Clause 4(xx) of the Companies (Auditor's Report) Order, 2003 relating to "the disclosure of end use of the money raised by public issue" are not applicable to the Company.
21. As per the information and explanations given to us, no fraud on or by the Company has been noticed or reported during the period under audit.

For A S P & Co.
 Chartered Accountants



(Ashwani Kumar Tewari)

Partner

Membership No. 076633

Place: New Delhi

Date: 12.7.2005



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Balance Sheet as at 31st March, 2005

	Schedule	Rs.	As at 31st March, 2005 Rs.	Rs.	As at 29th February, 2004 Rs.
SOURCES OF FUNDS					
Shareholders' Fund					
Share Capital Account	1		3 56 38 010.00		3 56 38 010.00
Loan Funds					
Unsecured Loans	2		34 48 02 489.00		33 47 52 489.00
TOTAL			38 02 38 499.00		37 03 88 499.00
APPLICATION OF FUNDS					
Goodwill					25 88 023.17
Fixed Assets	3				
(a) Gross Block		18 75 36 530.00		17 55 45 991.97	
(b) Less Accumulated Depreciation		43 23 195.38	18 32 13 334.62	85 48 555.00	16 89 97 438.97
Current Assets, Loans and Advances	4				
Inventories		.00		56 007.58	
Sundry Debtors		.00		11 27 818.96	
Cash & Bank Balances		7 35 675.45		29 98 345.63	
Loans & Advances		3 73 23 014.04		3 52 95 191.96	
Security Deposits		1 84 750.00		2 86 734.80	
		3 82 23 439.49		3 97 64 098.91	
Less:					
Current Liabilities	5	1 89 52 920.61	1 92 70 518.88	1 96 67 198.81	2 00 98 900.10
Profit and Loss Account			15 87 52 858.82		12 56 10 958.14
Miscellaneous Expenditure to the Extend not Written off or Adjusted	6		3 90 01 788.68		5 50 95 182.62
SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS	10				

TOTAL

38 02 38 499.00

37 03 88 499.00

For and on behalf of the Board

Parag Parekh
DirectorAdawal Shanker
DirectorG. Venkateswara Rao
Company SecretaryAs per Report of even date Attached
For ASP & Co.
Chartered AccountantsAshwani Kumar Tewari
PartnerPlace: New Delhi
Date: 12th July, 2005

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For Campion Properties

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Company Secretary

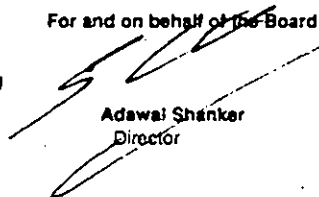


Profit and Loss Account for the period from 1st March,2004 to 31st March,2005

	Schedule	1.03.2004 to 31.03.2005	01.12.02 to 29.02.04
		Rs.	Rs.
INCOME			
Sales, Income from Services and Other Income	7	3 80 626.44	27 87 093.18
		<u>3 80 626.44</u>	<u>27 87 093.18</u>
EXPENDITURE			
Operating and Maintenance Expenses	8	24 37 659.80	13 60 374.75
Administrative Expenses	9	2 38 21 503.83	4 14 27 239.43
Provision for Bad and Doubtful Debtors, Advances and Security Deposits	4	23 95 442.62	0.00
Goodwill Written off		25 38 323.17	8 62 874.39
Demerger Expenses Written off		2 48 920.12	86 832.60
Depreciation	3	20 40 979.78	24 98 827.74
		<u>3 35 22 529.12</u>	<u>4 62 35 948.91</u>
Profit/ (Loss) for the period		<u>(3 31 41 902.68)</u>	<u>(4 34 68 855.75)</u>
Balance Brought Forward		(12 58 10 958.14)	(8 21 42 100.39)
Profit/(Loss) After Tax Carried to Balance Sheet		<u>(15 87 52 858.82)</u>	<u>(12 56 10 956.14)</u>
Number of Equity Shares outstanding as on Balance Sheet Date		35 63 601.00	35 63 601.00
Profit/(Loss) for calculation of EPS		(3 31 41 902.68)	(4 34 68 855.75)
Nominal value of Share		10.00	10.00
Basic and diluted earning per share		(9.30)	(12.20)
SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS	10		

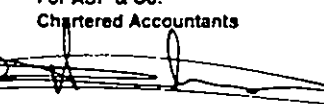

Parag Parekh
Director

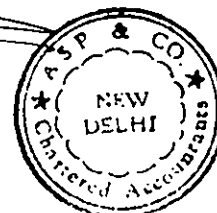
For and on behalf of the Board


Adawal Shanker
Director


G. Venkateswara Rao
Company Secretary

As per Report of even date Attached
For ASP & Co.
Chartered Accountants


Ashwani Kumar Tewari
Partner



Place: New Delhi
Date : 12th July, 2005

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For Campien Properties Ltd


Company Secretary

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Schedules forming part of the Balance Sheet

Schedule '1'

Share Capital

Authorized:

36,00,000 Equity Shares of Rs. 10 each

As at
31st March, 2005
Rs.As at
29th February, 2006
Rs.

3 60 00 000.00

3 60 00 000.00

3 60 00 000.003 60 00 000.00

Issued, Subscribed and Paid up:

3583801 Equity Shares of Rs. 10 each fully paid up

3 58 38 010.00

35,838,010.00

(above shares 35,83,801 are allotted as fully paid up under demerger scheme of Hotel Ranyt, New Delhi from ITDC to the company sanctioned by department of company affairs, Govt of India vide its order dated: 12/7/2002 without payment being received in cash)

(3583801 equity shares are held by holding company M/s Formax Commercial Pvt Ltd.)

3 58 38 010.003 58 38 010.00

Schedule '2'

Unsecured Loans

From Holding Company M/s Formax Commercial Pvt Ltd.

34 48 02 489.00

33 47 52 489.00

34 48 02 489.0033 47 52 489.00

Schedule '3'

Fixed Assets

Description	Gross Block				Depreciation					Net Block	
	As at 1.03.2004	Addition During the Year	Deductions During the Year	As at 31.03.2005	Upto 29.2.2004	From 1.3.2004 to 31.3.2005	Deductions During the Year	Adjustments During the Year	Upto 31.3.2005	As at 31.03.2005	As at 29.02.2006
1.LEASEHOLD LAND	18 46 29 259.00	.00	.00	18 46 29 259.00	23 29 229.52	18 01 498.83	.00	.00	41 30 728.15	16 04 98 530.88	16 23 00 029.48
2.BUILDING	.00	8 50 929.00	.00	8 50 929.00	.00	1 90 820.28	.00	.00	1 90 820.28	4 60 108.72	.00
3.CAPITAL WORK-IN-PROGRESS	.00	21 44 817.00	.00	21 44 817.00	.00	.00	.00	.00	.00	21 44 817.00	.00
4.SANITARY INSTALLATION	53 300.97	.00	53 300.97	.00	50 835.97	.00	50 835.97	.00	.00	.00	2 865.00
5. PLANT & MACHINERY	56 30 425.58	.00	56 30 425.58	.00	52 57 803.20	7 003.59	52 84 808.80	.00	.00	.00	3 72 822.37
6 ELECTRICAL INSTALLATION	58 188.81	.00	58 188.81	.00	53 282.02	.00	53 282.02	.00	.00	.00	2 934.78
7.AC, COOLERS & FRIDGE	3 38 787.30	.00	3 38 787.30	.00	2 19 464.66	1 400.31	2 20 884.97	.00	.00	.00	1 17 302.64
8 OFFICE & OTHER EQUIPMENT	5 33 498.22	.00	5 33 498.22	.00	2 99 088.24	2 998.24	3 02 084.48	.00	.00	.00	2 34 427.98
9.FURNITURE & FIXTURE	43 08 548.08	1 11 725.00	43 08 548.08	1 11 725.00	3 39 091.39	37 260.73	3 74 705.17	.00	1 848.95	1 10 078.05	38 87 454.70
As at 31.03.2005	17 55 45 991.97	29 07 271.00	1 09 16 732.97	16 75 38 530.00	85 48 555.00	20 40 979.78	62 88 339.41	.00	43 23 195.38	16 32 13 334.62	16 69 97 438.96
As at 29.02.2004	17 87 64 170.13	42 23 058.12	74 41 236.28	17 55 45 991.97	1 27 56 999.00	24 98 827.74	67 07 271.74		85 48 555.00	16 69 97 438.97	16 60 07 171.13

Schedule '4'

Current Assets, Loans and Advances

Current Assets

Inventories

(At lower of cost and net realisable value)

(As per inventories prepared, valued and certified by the Management)

Stores & Spare parts

.00

3 878.75

Loose Tools

.00

52 330.81

58 007.56

Sundry Debtors (Unsecured)

Debt outstanding for a period exceeding six months

Considered Good

9 49 808.98

11 27 818.98

Considered doubtful

44 00 709.31

39 33 201.38

53 50 518.2750 61 020.34

Other Debts

Debt outstanding for a period less than six months

Considered Good

.00

.00

Considered doubtful

.00

.00

53 50 518.2750 61 020.34

Less: Provision for Doubtful Debts

53 50 518.27

0.00

39 33 201.38

11 27 818.96

Cash and Bank Balances

Cash Balance on hand

28 472.95

39 485.45

Bank Balances

In current account with Schedule Bank

7 09 202.50

7 35 875.45

29 58 860.18

29 98 345.83

Loans and Advances

Advances recoverable in cash or kind

or for value to be received

Unsecured

Considered Good

3 73 23 014.04

3 52 95 191.98

Considered doubtful

14 41 701.88

8 08 808.98

3 87 64 715.923 59 02 000.9214 41 701.888 08 808.98

Less: Provision for Doubtful Advances

3 73 23 014.04

3 52 95 191.96

2 97 984.81

2 88 734.80

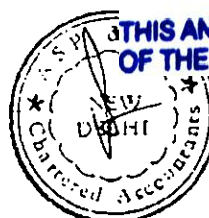
1 33 234.810.00

1 64 750.00

2 88 734.80

3 97 84 098.91

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Campion Properties Limited
(Previously known as Hotel Sleepwell Limited)

Schedules forming part of the Balance Sheet

Schedule '5'

Current Liabilities and Provisions

As at
31st March, 2005

As at
29th February, 2004

	Rs	Rs
Current Liabilities		
Sundry Creditors	1 70 39 077.60	1 79 96 282.80
Advance from Customers	6 03 471.47	6 03 471.47
TDS Payable	93 018.00	1 272.00
Security Deposits From Suppliers and Contractor	6 99 302.54	5 66 010.54
Earnest Money	2 87 618.00	2 69 729.00
VRS Payable	1 000.00	1 000.00
Security Deposits from Licences	2 29 433.00	2 29 433.00
	<u>1 89 52 920.61</u>	<u>1 96 67 198.81</u>

Schedule '6'

Miscellaneous Expenditure to the Extent not Written off or Adjusted

Voluntary Retirement Scheme Expenditure		
Balance as per last balance sheet	5 48 46 262.50	7 31 28 350.00
Add Incurred during the year	.00	.00
Less: Written off during the year	<u>1 58 44 475.82</u>	<u>1 82 82 087.50</u>
	<u>3 90 01 786.68</u>	<u>5 48 46 262.50</u>
Demerger expenses		
Balance as per last balance sheet	2 48 920.12	3 35 752.72
Add Incurred during the year	.00	.00
Less: Written off during the year	<u>2 48 920.12</u>	<u>86 832.60</u>
	<u>.00</u>	<u>2 48 920.12</u>
	<u>3 90 01 786.68</u>	<u>5 50 95 182.62</u>

Schedules forming part of the Profit and Loss Account

1.03.2004 to
31.03.2005

01.12.2002 to
29.02.2004

Schedule '7'

Sales, Income from Services and Other Income

Other Income		
Insurance Claim	0.00	16 26 274.46
Profit on sale of fixed assets	3 49 606.44	0.00
Misc. Income	31 020.00	11 40 818.70
	<u>3 80 626.44</u>	<u>27 67 093.16</u>



Contribution and Benefits

& Bonus etc.
PF & Other Funds
Expenses



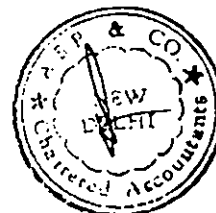
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24 37 659.60

13 60 374.75

Schedules forming part of the Profit and Loss Account
Schedule '9'
Administration Expenses

	1.03.2004 to 31.03.2005		1.12.02 to 29.02.04	
	Rs.	Rs.	Rs.	Rs.
Travelling & Conveyance		3 320.00		1 81 442.00
Auditor's Remuneration		50 000.00		21 600.00
Legal & Professional Charges		3 99 569.00		6 93 931.00
Cost of Beer, wine, spirit, cigar, cigarette & Soft Drinks		0.00		94 710.36
Printing Stationary & Periodicals		12 918.00		2 600.00
Postage, Telegrams, Telephone, Telex & Fax		9 973.00		72 363.50
Registrar of Company Fees		5 035.00		19 500.00
Data Processing Charges		0.00		28 784.00
Lease Rent		44 09 519.00		50 80 471.44
Late payment interest charges		1 98 089.00		0.00
Rates and Taxes		9 90 204.00		6 78 326.00
Insurances		0.00		29 808.00
Power & Fuel		7 92 007.00		9 86 531.51
Repairs And Maintenance				
Plant And Machinery	-		58 250.00	
Buildings	7 88 873.00		10 05 308.96	
Others	-		64 226.00	
		7 88 873.00		11 27 784.96
Newspaper And Periodicals	-		253.00	
Linen and Blankets Write Off	-		1 23 103.81	
Security Services	-		4 61 739.00	
Other Sundry Expenses	11 513.45		32 217.50	
Laundry Charges	-		12 093.00	
		11 513.45		6 29 406.31
Crockery, Cutlery, Kitchen Utensils				88 057.02
Inventory Written off		56 007.56		0.00
VRS Expenditure Written Off		1 58 44 475.82		1 82 82 087.50
Compensation To Licencees		2 50 000.00		1 32 68 123.83
Miscellaneous Expenditure		0.00		1 43 712.00
		<u>2 38 21 503.83</u>		<u>4 14 27 239.43</u>



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CAMPION PROPERTIES LIMITED
(Previously known as Hotel Sleepwell Limited)

Schedule 10

SIGNIFICANT ACCOUNTING POLICY AND NOTES TO ACCOUNTS

A. SIGNIFICANT ACCOUNTING POLICY

1 Method of Accounting

The Company follows the mercantile system of accounting and recognizes income and expenditure on accrual basis except prepaid insurance. The accounts are prepared under the historical cost convention and in accordance with applicable Accounting Standards.

2 Fixed Assets

Fixed assets have been stated at the historical cost.

3 Depreciation

Depreciation on Fixed Assets is provided on Straight Line Method. Leasehold Land is amortized over the period of Lease.

4 Foreign Currency Transactions

Foreign currency assets and liabilities as at the Balance Sheet date are restated at the applicable exchange rate prevailing on that date. Transactions denominated in the foreign currencies are recorded at the exchange rate at which the foreign currency is converted into Indian Rupees.

5 Investments

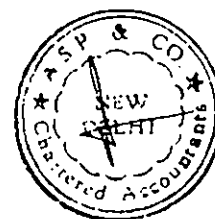
Investments are stated at cost less provision for permanent diminution in the value of such investments.

6 Inventories

All the items of Inventories have been valued at Cost or Net Realizable Value whichever is lower.

7 Retirements Benefits

Company's contribution to Provident Fund and Superannuation Fund are charged to Profit & Loss Account. Liability for Gratuity and Leave Encashment Benefit is provided on accrual basis as determined on actuarial valuation.



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Current tax is determined as the amount of tax payable in respect of estimated taxable income for the year and in accordance with the provision of Income tax Act, 1961. Deferred tax is recognized using the enacted tax rates and laws as on the Balance Sheet date, subject to the consideration of prudence in respect of deferred tax assets on all timing differences, between taxable income and accounting income that originate in one period and are capable of reversal in one of more subsequent periods.

Compensation to Employees who have opted for retirement under Voluntary Retirement Scheme of the Company is amortised over Five years.

Contingent liabilities are not provided for and are disclosed by way of note.

1. The operations of Hotel Ranjit situated at New Delhi, along with its assets and liabilities as on 31st March 2000 (the Appointed Date), have been transferred to the Company under a Scheme of Demerger, sanctioned by the Department of Company Affairs (DCA), Government of India, vide its Order dated 12th July 2002 (the Scheme). As per the sanctioned scheme, India Tourism Development Corporation (ITDC) had been deemed to be managing the affairs of Hotel Ranjit for and on behalf of and in trust for the company from 31st March 2000 till the date of the order i.e. 12th July 2002. All the licenses, lease deeds, telephone connections, electricity & water connections etc. which were earlier in the name of ITDC, stand transferred in the name of the company vide the said order.
2. As per 'the Scheme', the company, in discharge of the purchase consideration, has issued 3553601 Equity Shares of the Face Value of Rs. 10 (Rupees Ten) each aggregating to Rs. 35,536,010 as fully paid equity shares to the shareholders of ITDC (i.e. 1 fully paid equity share of the company of Rs. 10 each, for every 19 fully paid Equity Shares of Rs. 10 each held in ITDC).
3. Out of the total paid up Equity Shares of the Company, 3563031 equity Shares (comprising 99.98% approx. of the paid up equity share capital) are held by Formax Commercial Private Ltd. (hereinafter referred to as the Holding Company).
4. The Directors have passed a Resolution on 15th February, 2005 under Section 210 of the Companies Act, 1956 and extended the financial year



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CAMPION PROPERTIES LIMITED
(Previously known as Hotel Sleepwell Limited)

of the Company by a period of One month to end on 31st March, 2005 and that the financial statement of the Company have been prepared for a period of 13 months from 1st March 2004 to 31st March 2005.

5. The management of the company has closed down the hotel operations and all the assets have been sold out relating to hotel business located at Hotel Ranjit. Going concern of the company is not effected as the company has changed its object clause and will be entering in to development of the properties with effect from 13/4/2004.
6. The Balance Sheet of the Company as at 31st March, 2005 and the Balance Sheet as at 29th Feb 2004 are not comparable as they are for different periods.
7. Following disclosures are made for Contingent Liabilities not provided for in accordance with AS-29, on provisions, contingent liabilities and contingent assets:
 - (i) Claims of Rs 18,59,771/- filed by three ex-employees of ITDC (Hotel Ranjit) in Labour court and claims by other three ex employees filed with labour court for which amount can not be estimated.
 - (ii) A sum of Rs 24,227/- was attached by EPF authority (PF Commissioner) and the case is pending in the court.
 - (iii) Estimated amount of contracts remaining unexecuted on Capital Account and not provided for as on 31st March 2005 Rs 1,88,05,383/-.
 - (iv) The company's application for conversion of leasehold land into freehold land is rejected by L&DO, New Delhi vide letter no L&DO/L-III/8/13/52/88/05 dated 7-3-2005 on the ground that the present scheme of conversion of leasehold to freehold does not apply to disinvested hotels. The advance for freehold of Rs 34,727,814 as appearing in the balance sheet has been adjusted by L&DO, in heads given below.

Sl No		Amount (Rs.)
1	Security Deposit	12,210,974
2	Amount refunded	9,567,210
3	Amount to be adjusted against damages	12,949,630

The management is in the process of filing an appeal against the above mentioned order, further in view of the same the required adjustment entries had not been passed in the books of accounts

8. Sundry Creditors include Nil Due to small scale industrial undertakings (SSIs).
9. The Gratuity Liability has been provided on accrual basis as per actuarial valuation.
10. In view of Accounting Standard laid by Institute of Chartered Accountants of India "Accounting for Intangibles", Goodwill of Rs. 25,88,023.17 and



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CAMPION PROPERTIES LIMITED
(Previously known as Hotel Sleepwell Limited)

demerger expenses of Rs. 248920.12 has been charged to Profit & Loss Account in the current year.

11. Balances of Debtors, Creditors and Loans & Advances are subject to confirmation.
12. Remuneration to Auditors

	Current Year(Rs. In Lacs)	Previous Year (Rs. In Lacs)
Audit fee(including service tax)	0.25	0.11
Tax Audit fee(including service tax)	0.25	0.11
Out of Pocket expenses	NIL	NIL

13. In the opinion of the management, the current assets, sundry debtors and loans & advances are at least equal to the value stated in the Balance Sheet, if realized in the ordinary course of business.

14. The company is solely in development of properties, thus in the absence of any segment, separate reporting as per AS-17 is not made.

15. Disclosure of information on Related Parties and Related Party Transactions(AS-18):

Related Parties: Formax Commercial Private limited

Formax commercial pvt ltd holds 99.98% of the issued share capital of the Company.

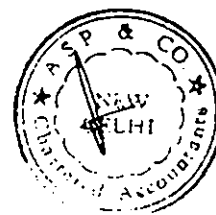
Transactions occurred during the year:

Particulars	Amount (Rs.)
Unsecured loan received	98,50,000/-

Closing balance as on 31st March 2005

Particulars	Amount (Rs.)
Unsecured loan	34,46,02,489/-

16. Deferred Taxation: During the year company has implemented AS-22, "Accounting for Taxes on Income" issued by "The Institute of Chartered Accountants of India". However, the deferred tax asset arising on account of the brought forward losses, unabsorbed depreciation and current year loss etc. has not been recognized in view of consideration of prudence and uncertainty regarding the realisability of the same in the foreseeable future



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17. Disclosure for Leases Transactions (AS-19):

The company has entered into lease for 99 years with Land and Development Officer, Ministry of Urban Development, for land.

Items	Amount (Rs.)
Minimum Lease payments	
-Not later than one year	4,070,325
-Later than one year but not more than 5 years	20,351,625
- more than 5 years	1,676,537,360
Total	1,700,959,310
Amount charged to P&L Account	44,09,519

18. Earning per share (EPS)- The numerators and denominators used to calculate Basic and Diluted Earnings per share

Particulars	Period ended 31.03.2005
Profit (loss) attributable to the Equity Shareholders (A)	Rs (33,141,902.68)
Basic/weighted average number of equity shares Outstanding during the period (B)	35,63,601
Nominal value of Equity Share	Rs 10
Basic/Diluted EPS (A)/ (B)	Rs (9.30)

19. Though the accumulated losses of the Company as on 31.03.2005 are in excess of the paid up share capital and reserves & surplus, the accounts have been prepared on 'Going Concern Basis', as the company is registered for less than five years.

20. Additional Information pursuant to the requirement of Part-II of schedule VI of the Companies Act, 1956

- a) Value of Imports on CIF basis during the year – Rs. Nil
- b) Expenditure in foreign currency during the year – Rs. Nil
- c) Consumption of Imported & indigenous components-Rs. Nil

21. Earnings in foreign currency Rs.NIL

22. In the previous year the company has received advances from its holding company M/s Formax Commercial Private Limited to be adjusted as the future rentals of the proposed building under construction. However during the current year in view of the recent developments, the board in their meeting held on 15.04.2005 has passed a resolution to classify the outstanding advances from holding company to unsecured loan from the holding company. Accordingly the corresponding previous year figure of



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CAMPION PROPERTIES LIMITED
(Previously known as Hotel Sleepwell Limited)

advances received from holding company is also regrouped under unsecured loan from holding company.

23. The Value of the closing stock of inventories as at 31st March, 2005 is Nil.
24. Schedule 1 to 10 form an integral part of the Balance Sheet and Profit & Loss Account.
25. Information pursuant to Part IV of Schedule VI to the Companies Act, 1956:

I. Balance Sheet Abstract and Company's General Business Profile:

Registration No.	1	1	-	2	1	6	0			
State Code	5	5								
Balance Sheet Date	3	1		0	3		2	0	0	5

II. Capital raised during the period (Amount in Rs. Thousand)

Public Issue						N	I	L
Right Issue						N	I	L
Bonus Issue						N	I	L
Private Placement						N	I	L

III. Position of Mobilisation and Deployment of Funds (Amount in Rs. thousand)

Total Liabilities			3	8	0	2	3	8
Total Assets			3	8	0	2	3	8

Sources of Funds

Paid Up Capital				3	5	6	3	6
Reserve & Surplus						N	I	L
Secured Loans						N	I	L
Unsecured Loans			3	4	4	6	0	2

Application of Funds

Goodwill								
Net Fixed Assets			1	6	3	2	1	3
Investments						N	I	L
Net Current Assets				1	9	2	7	0
Misc. Expenditure				3	9	0	0	2
Accumulated Losses			1	5	8	7	5	3



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IV. Performance of Company (Amount in Rs Thousand)

Turnover (includes other Income)						3	8	1
Total Expenditure				3	3	5	2	3
Profit(+)/Loss(-) Before Tax			-	3	3	1	4	2
Profit(+)/Loss(-) After Tax			-	3	3	1	4	2
Earning Per Share in Rs			-		9		3	0
Dividend Rate						N	I	L

V. Generic Names of Principal Products of Company (as per monetary terms)

Item Code (ITC Code)	N	O	T	A	P	P	L	I	C	A	B	L	E
Product Description													

For and on behalf of the Board

As per our report of even date

For ASP & Co.

Chartered Accountants

Parag Parekh

Director

Adawal Shankar

Director

G. Venkateswara Rao

Company Secretary

(Ashwani Kumar Tewari)

Partner

Place: New Delhi

Date : 12.07.2005



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For Campion Properties Ltd.

Company Secretary

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CAMPION PROPERTIES LIMITED
FORMELY HOTEL SLEEPWELL LIMITED

BALANCE SHEET AS ON 31st March,2006

	SCHEDULE	AS AT 31st March,2006	AS AT 31st March,2005
	RS.	RS.	
A SOURCES OF FUNDS			
Shareholders' FUND			
Share Capital Account	1	35,636,010.00	35,636,010.00
Unsecured Loans	2	348,860,489.00	344,602,489.00
TOTAL		<u>384,496,499.00</u>	<u>380,238,499.00</u>
B APPLICATION OF FUNDS			
FIXED ASSETS	3		
(a) Gross Block		165,391,913.00	165,391,913.00
(b) Less Accumulated Depreciation		<u>6,453,298.10</u>	<u>4,323,195.38</u>
		158,938,614.90	161,068,717.62
CAPITAL WIP		<u>11,422,815.00</u>	<u>2,144,617.00</u>
		11,422,815.00	2,144,617.00
CURRENT ASSETS, LOANS & ADVANCES	4		
Cash & Bank Balances		901,481.53	735,675.45
Loans & Advances		161,175.00	25,112,040.04
Security Deposits		<u>12,420,724.00</u>	<u>12,375,724.00</u>
		13,483,380.53	38,223,439.49
LESS			
CURRENT LIABILITIES & PROVISIONS	5		
Current Liabilities		19,918,598.61	18,952,920.61
Provision		<u>0.00</u>	<u>0.00</u>
		(6,435,218.08)	19,270,518.88
Profit & Loss Account		220,570,287.18	158,752,858.82
Miscellaneous Expenditure to the extend not written off or adjusted	6	-	39,001,786.68
SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS	10		
TOTAL		<u>384,496,499.00</u>	<u>380,238,499.00</u>

For and on behalf of the Board

Sd/-
Tulsi Dadlani
 Director

Sd/-
Gaurang Shah
 Director

Sd/-
Jatin Luthra
 Company Secretary

- As per Report of even date Annexed
For ASP & Co.
Chartered Accountants

 Sd/-
Ashwani Kumar Tewari
 Partner

Place: New Delhi
 Date : 27th April, 2006



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CAMPION PROPERTIES LIMITED

FORMERLY HOTEL SLEEPWELL LIMITED

Schedules forming part of the Balance Sheet

SCHEDULE '1'

SHARE CAPITAL

Authorized:
25,00,000 Equity Shares of Rs. 10 each

Issued, Subscribed and Paid up :

3565601 Equity Shares of Rs. 10 each fully paid up

out of the above shares 35,53,801 are allotted as fully paid up under demerger scheme of Hotel Parul, New delhi from ITDC to the company sanctioned by department of company affairs, Govt of India vide its order dated 12/7/2002 without payment being received
3565301 equity shares are held by holding company M/s Formax Commercial Pvt Ltd

SCHEDULE '2'

Unsecured Loans
-M/s Formax Commercial Pvt Ltd.
Inter Corporate Deposit From M/s ROL

SCHEDULE 3

Fixed Assets

DESCRIPTION	AS ON 31.03.2005	GROSS BLOCK ADDITION DURING THE YEAR	DEDUCTIONS DURING THE YEAR	AS ON 31.03.2006	UPTO 31.3.2005 FROM 1.4.2005 TO 31.3.2006	DEP DEDUCTION DURING THE YEAR	ADU. DURING THE YEAR	UPTO 31.3.2006	AS ON 31.03.2006	AS ON 31.03.2005
1.LEASEHOLD LAND	16462929.00	0.00	0.00	16462929.00	4130728.15	1662921.81	0.00	0.00	15895609.04	16049850.86
2.BUILDING	65929.00	0.00	0.00	65929.00	190820.28	460108.72	0.00	0.00	0.00	460108.72
3. FURNITURE & FIXTURE	111,725.00	-	-	111,725.00	1.846.85	7,072.19	-	8,719.14	103.005.86	110,078.05
As on 31.03.2006	165,391,913.00	-	-	165,391,913.00	4,223,195.38	2,130,102.72	-	6,453,298.10	158,838,614.90	161,068,717.62
As on 31.03.2005	175,545,991.97	762,854.00	10,916,732.97	165,391,913.00	8,248,555.00	2,040,979.78	6,286,539.41	-	161,068,717.62	166,397,436.96

Schedule 4

CURRENT ASSETS/LOANS AND ADVANCES

CURRENT ASSETS

SUNDRY DEBTORS (UNSECURED)

Debtors outstanding for a period exceeding six months
Considered Doubtful
Considered Doubtful

OTHER DEBTS

Debtors outstanding for a period less than six months

Considered Good

Considered doubtful

LESS

Provision for Doubtful debts

CASH & BANK BALANCES

Cash Balance on hand

Bank Balance in current account with Schedule Bank

Less old balances not recoverable

LOANS & ADVANCES

Advances recoverable in cash or kind or for value to be received

UNSECURED

Considered Good

Considered doubtful

LESS

Provision for doubtful advances

SECURITY DEPOSITS

LESS Provisions



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Profit and Loss Account for the period from 1st April, 2005 to 31st March, 2006

1.04.2005 to 31.03.2006 1.03.2004 to 31.03.2005

SCHEDULE

		AMOUNT IN RS.	AMOUNT IN RS.
INCOME			
Other Income	7	0.00	380,626.44
		<u>0.00</u>	<u>380,626.44</u>
EXPENDITURE			
Operating & maintenance Expenses	8	1,248,600.00	2,437,659.60
Administrative Expenses	9	58,438,725.64	23,821,503.83
Provision for Bad and doubtful advances		0.00	2,385,442.62
Goodwill Written off		-	2,588,023.17
Demerger Expenses Written off		-	248,920.12
Depreciation	3	2,130,102.72	2,040,979.78
		<u>61,817,428.36</u>	<u>33,522,529.12</u>
Profit/ (Loss) for the period		<u>(61,817,428.36)</u>	<u>(33,141,902.68)</u>
Balance Brought Forward		(158,752,858.82)	(125,610,956.14)
Profit/(Loss) After Tax Carried to Balance Sheet		(220,570,287.18)	(158,752,858.82)
Number of Equity Shares outstanding as on 31.03.2006		3,563,601.00	3,563,601.00
Profit/(Loss) for calculation of EPS		(61,817,428.36)	(33,141,902.68)
Nominal value of Share		10.00	10.00
Basic and diluted earning per share		(17.35)	(9.30)

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS 10**For and on behalf of the Board**Sd/-
Tulsi Dadlani
DirectorSd/-
Gaurang Shah
DirectorSd/-
Jatin Luthra
Company SecretaryAs per Report of even date Annexured
For ASP & Co.
Chartered AccountantsSd/-
Ashwani Kumar Tewari
PartnerPlace: New Delhi
Date : 27th April, 2006**TRUE COPY** *H. G. G. G.***THIS ANNEXURE IS THE TRUE COPY
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CAMPION PROPERTIES LIMITED
FORMELY HOTEL SLEEPWELL LIMITED
SCHEDULES FORMING PART OF PROFIT AND LOSS A/C
Schedule-9
ADMINISTRATION EXPENSES

	1.04.2005 to 31.03.2006	1.03.2004 to 31.03.2005
Travelling & Conveyance	-	3,320.00
Auditor's Remuneration	25,000.00	50,000.00
Legal & Professional Charges	625,435.00	399,569.00
Printing Stationary & Periodicals	1,404.00	12,918.00
Postage, Telegrams, Telephone, Telex & Fax	105.00	9,973.00
Registrar of Company Fees	6,550.00	5,035.00
Rents	4,070,325.00	4,409,519.00
Late payment interest charges	-	198,089.00
Interest on Loan	171,874.00	
Rates and taxes (Property Tax)	244,457.00	990,204.00
Power & Fuel		
Electricity charges	129328.00	718040.00
Fuel consumed	579.00	73967.00
Repairs And Maintenance Building		88,765.00
Books & Periodicals	1,200.00	
Security Services	1,177,826.00	-
Other Sundry Expenses	10,062.92	11,513.45
Inventory Written off		56,007.56
VRS Expenditure Written Off		15,844,475.82
Damages to L & DO		
Compensation To Licencees		250,000.00
Compensation to Contractor	541,206.00	-
	58,438,725.64	23,821,503.83



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CAMPION PROPERTIES LIMITED
FORMERLY HOTEL SLEEPWELL LIMITED

BALANCE SHEET AS ON 31st MARCH,2007

	SCHEDULE	AS AT 31ST MARCH,2007	AS AT 31st March,2006
	RS.	RS.	
A SOURCES OF FUNDS			
Shareholders' FUND			
Share Capital Account	1	35,636,010.00	35,636,010.00
Unsecured Loans	2	367,760,489.00	348,860,489.00
TOTAL		403,396,499.00	384,496,499.00
B APPLICATION OF FUNDS			
FIXED ASSETS	3		
(a) Gross Block	165,391,913.00	165,391,913.00	
(b) Less Accumulated Depreciation	8,123,292.10	6,453,298.10	158,938,614.90
CAPITAL WIP	29,615,202.94	11,422,815.00	11,422,815.00
CURRENT ASSETS, LOANS & ADVANCES	4		
Cash & Bank Balances	206,663.59	901,481.53	
Loans & Advances	161,175.00	161,175.00	
Security Deposits	12,420,724.00	12,420,724.00	
	12,788,562.59	13,483,380.53	
LESS			
CURRENT LIABILITIES & PROVISIONS	5		
Current Liabilities	23,561,833.61	19,918,598.61	
Provision	0.00	0.00	(6,435,218.08)
Profit & Loss Account		227,285,946.18	220,570,287.18
SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS	8		
TOTAL		403,396,499.00	384,496,499.00
For and on behalf of the Board			
Sd/- Hitesh Chawda Director	Sd/- Gaurang Shah Director	Sd/- Asst. Company Secretary	- As per Report of even date Annexed For ASP & Co. Chartered Accountants
			Sd/- Ashwani Kumar Tewari Partner Membership No. 076633

Place: Mumbai
Date :28th April, 2007



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CAMPION PROPERTIES LIMITED
FORMERLY HOTEL SLEEPWELL LIMITED

Profit and Loss Account for the period from 1st April, 2006 to 31st March,2007

		1.04.2006 to 31.03.2007	1.04.2005 to 31.03.2006
SCHEDULE			
		AMOUNT IN RS.	AMOUNT IN RS.
INCOME			
Other Income		0.00	0.00
		<u>0.00</u>	<u>0.00</u>
EXPENDITURE			
Operating & maintainance Expenses	6	21,014.00	1,248,600.00
Administrative Expenses	7	5,024,651.00	58,438,725.64
Depreciation	3	1,669,994.00	2,130,102.72
		<u>6,715,659.00</u>	<u>61,817,428.36</u>
Profit/ (Loss) for the period		<u>(6,715,659.00)</u>	<u>(61,817,428.36)</u>
Balance Brought Forward		(220,570,287.18)	(158,752,858.82)
Profit/(Loss) After Tax Carried to Balance Sheet		(227,285,946.18)	(220,570,287.18)
Number of Equity Shares outstanding as on 31.03.2006		3,563,601.00	3,563,601.00
Profit/(Loss) for calculation of EPS		(6,715,659.00)	(61,817,428.36)
Nominal value of Share		10.00	10.00
Basic and diluted earning per share		(1.88)	(17.35)
SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS	8		

For and on behalf of the Board

Sd/-
Hitesh Chawda
 Director

Sd/-
Gaurang Shah
 Director

Sd/-
 Asst. Company Secretary

As per Report of even date Annexured
For ASP & Co.
 Chartered Accountants

Sd/-
Ashwani Kumar Tewari
 Partner
 Membership No. 076633

Place: Mumbai
 Date : 28th April, 2007



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CAMPION PROPERTIES LIMITED
FORMERLY HOTEL SLEEPWELL LIMITED

Schedules forming part of the Balance Sheet

SCHEDULE '1'
SHARE CAPITAL

	As at 31st March,2007	As at 31st March,2006
Authorised:		
36,00,000 Equity Shares of Rs. 10 each	36,000,000.00	36,000,000.00
	<u>36,000,000.00</u>	<u>36,000,000.00</u>
Issued, Subscribed and Paid up :		
3563601 Equity Shares of Rs. 10 each fully paid up	35,636,010.00	35,636,010.00
out of the above shares 35,53,601 are allotted as fully paid up under demerger scheme of Hotel Ranjit, New delhi from ITDC to the company sanctioned by department of company affairs, Govt of India vide its order dated 12/7/2002 without payment being receiv		
3563031 equity shares are held by holding company M/s Formax Commercial Pvt Ltd.		
	<u>35,636,010.00</u>	<u>35,636,010.00</u>

SCHEDULE '2'

Unsecured Loans	367,760,489.00	343,660,489.00
Reliance Communication Limited	-	5,200,000.00
Inter Corporate Deposit From M/s RCIL	<u>367,760,489.00</u>	<u>343,660,489.00</u>

SCHEDULE 3

Fixed Assets

DESCRIPTION	GROSS BLOCK				DEPRECIATION					NET BLOCK	
	AS ON 31.03.2006	ADDITION DURING THE YEAR	DEDUCTIONS DURING THE YEAR	AS ON 31.03.2007	UPTO 31.3.2006	DEP FROM 1.4.2006 TO 31.03.2007	DEDUCTION DURING THE YEAR	ADJU. DURING THE YEAR	UPTO 31.03.2007	AS ON 31.03.2007	AS ON 31.03.2006
1.LEASEHOLD LAND	164629259.00	0.00	0.00	164629259.00	5793649.96	1662921.81	0.00	0.00	7456571.77	157172687.23	158835609.04
2.BUILDING	650929.00	0.00	0.00	650929.00	650929.00	0.00	0.00	0.00	650929.00	0.00	0.00
3. FURNITURE & FIXTURE	111,725.00	-	-	111,725.00	8,719.14	7,072.19	-		15,791.33	95,933.67	103005.86
Bal as on 31.03.2007	165,391,913.00	-	-	165,391,913.00	6,453,298.10	1,669,994.00	-	-	8,123,292.10	157,268,620.90	158,938,614.90
As on 31.03.2006	165,391,913.00	-	-	165,391,913.00	4,323,195.38	2,130,102.72	-	-	6,453,298.10	158,938,614.90	161,068,717.62

Schedule-4

CURRENT ASSETS LOANS AND ADVANCES

CURRENT ASSETS

CASH & BANK BALANCES

Cash Balance on hand	4,066.95		1,318.95	
Bank Balances				
In current account with Schedule Bank	<u>202,596.64</u>	<u>206,663.59</u>	<u>900,162.58</u>	<u>901,481.53</u>

LOANS & ADVANCES

Advances recoverable in cash or kind
or for value to be received
UNSECURED
Considered Good
Considered doubtful
Less: Provision for doubtful advances

161,175.00		161,175.00	
0.00		0.00	
0.00	<u>161,175.00</u>	<u>0.00</u>	<u>161,175.00</u>

SECURITY DEPOSITS

LESS Provisions	12,420,724.00		12,420,724.00	
	<u>0.00</u>	<u>12,420,724.00</u>	<u>0.00</u>	<u>12,420,724.00</u>
	<u><u>12,788,562.59</u></u>		<u><u>13,483,380.53</u></u>	



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CAMPION PROPERTIES LIMITED
FORMERLY HOTEL SLEEPWELL LIMITED
Schedules forming part of the Balance Sheet
Schedule-5
CURRENT LIABILITIES AND PROVISIONS

	As on 31st March,2007 Rs	As on 31st March,2006 Rs
CURRENT LIABILITIES		
Sundry Creditors	20,939,072.60	17,729,138.60
Advance from Customers	603,471.47	603,471.47
TDS Payable	178937.00	57,776.00
Security Deposits From Suppliers And Cont.	1322301.54	1,010,161.54
Earnest Money	287,618.00	287,618.00
VRS Payable	1,000.00	1,000.00
Security Deposits From Licences	229,433.00	229,433.00
	23,561,833.61	19,918,598.61

Schedule-6

OPERATING AND MAINTAINANCE EXPENSES
EMPLOYEES REMUNERATION & BENEFITS

Contribution To PF & Other Funds	21,014.00	1,248,600.00
Staff Welfare Expenses	-	-
	21,014.00	1,248,600.00



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CAMPION PROPERTIES LIMITED
FORMERLY HOTEL SLEEPWELL LIMITED
SCHEDULES FORMING PART OF PROFIT AND LOSS A/C
Schedule-7
ADMINISTRATION EXPENSES

	1.04.2006 to 31.03.207	1.04.2005 to 31.03.2006
Auditor's Remuneration	25,000.00	25,000.00
Legal & Professional Charges	26,434.00	625,435.00
Printing Stationary & Periodicals	800.00	1,404.00
Postage, Telegrams, Telephone, Telex & Fax	5.00	105.00
Registrar of Company Fees	-	6,550.00
Rents	4,070,325.00	4,070,325.00
Interest on Loan	371,575.00	171,874.00
Rates and taxes (Property Tax)	167,865.00	244,457.00
Electricity charges	43,620.00	129,328.00
Fuel consumed	-	579.00
Repairs And Maintenance Building		88,765.00
Books & Periodicals		1,200.00
Security Services	317,669.00	1,177,826.00
Other Sundry Expenses	1,358.00	10,062.92
VRS Expenditure Written Off		39,001,786.68
Damages to L & DO		12,342,822.04
Compensation to Contractor		541,206.00
	5,024,651.00	58,438,725.64



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Campion Properties Limited

DIRECTORS' REPORT

To,
The Members,

Your Directors have pleasure in presenting Annual Report and the audited accounts for the financial year ended 31st March, 2008.

OPERATIONS

During the year under review, the Company had incurred a loss of Rs. 69, 08,405/- compared to loss of Rs. 67, 15,659/- incurred in the previous year.

Your Company is in process of construction work of the commercial property and intends the project operational by February 2009. While the benefits from such project will accrue in the future years, the Board of Directors shall periodically review its project.

DIVIDEND

Your Directors do not recommend any dividend for the financial year under review.

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FIXED DEPOSITS

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The Company has not accepted any fixed deposits during the year under review.

DIRECTORS

During the year under review, Shri Prakash Shenoy had been appointed as an Additional Director w.e.f. 30th August, 2007. He holds office upto the date of ensuing Annual General Meeting and is eligible for reappointment. The Company has received notice under Section 257 of the Companies Act, 1956, proposing his appointment as Director, subject to retirement by rotation.

Shri Gaurang Shah, Director of the Company, retire by rotation and being eligible, offers himself for reappointment at the ensuing Annual General Meeting.

Shri Rakesh Gupta & Shri Samir Raval, Directors had resigned as Director w.e.f. 1st September, 2007.

CHANGE IN STATUS OF COMPANY

Consequent upon transfer of shares from the existing shareholders to Reliance Communications Limited with its nominees, the Company has become a wholly owned subsidiary of Reliance Communications Limited w.e.f. 29th March, 2008.

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the requirement under Section 217(2AA) of the Companies Act, 1956, the Directors to the best of their knowledge and belief confirm that:

- (i). in the preparation of the accounts for the financial year ended on 31st March, 2008, the applicable accounting standards have been followed and that there are no material departures from the same;



Campion Properties Limited

- (ii) the Directors have selected such accounting policies and applied them consistently and made judgments and estimates that were reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the loss of the Company for the year ended on that date;
- (iii) the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 1956 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities; and
- (iv) the Directors have prepared the accounts for the financial year ended on 31st March, 2008 on a 'going concern' basis.

AUDITORS

M/s ASP & Co., Chartered Accountants, who have been appointed as the Auditors of the Company, hold office upto the conclusion of ensuing Annual General Meeting and eligible for reappointment. The Company has received a consent letter from them for their reappointment. Accordingly, M/s ASP & Co., Chartered Accountants, are proposed to be appointed as Auditors of the Company at the ensuing Annual General Meeting.

PARTICULARS OF EMPLOYEES

The Company has not paid any remuneration attracting the provisions of Section 217(2A) of the Companies Act, 1956, read with Companies (Particulars of Employees) Rules, 1975. Hence, no information is required to be appended to this report in

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

Information in accordance with the provisions of Section 217(1)(e) of the Companies Act, 1956, read with Companies (Disclosure of Particulars in the Report of Board of Directors) Rules, 1988 regarding conservation of energy are not applicable since the Company is not a scheduled company. There are no reportable instances in case of research and development and technology. There were no foreign exchange earnings and outgo during the year under review.

ACKNOWLEDGEMENT

Yours Directors would like to express their grateful appreciation for the assistance and co-operation received from the Authorities and Shareholders during the year under review.

For and on behalf of the Board of Directors

Sd/-

Sd/-

Prakash Shenoy
Director

Gaurang Shah
Director

Place: Mumbai
Date: 24th April, 2008



AUDITORS' REPORT

SATUTORY AUDIT REPORT OF CAMPION PROPERTIES LIMITED FOR THE YEAR ENDED 31ST MARCH 2008

1. We have audited the attached balance sheet of Campion Properties Limited as at 31st March 2008 and also the Profit and Loss Account and Cash Flow Statement of the Company for the year ended on that date annexed thereto. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on test check basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. As required THIS ANNEXURE IS THE TRUE COPY OF THE ORIGINAL DOCUMENT by the Companies (Auditors' Report) Order, 2003 issued by the Central Government of India in terms of Sub-Section (4A) of Section 227 of the Companies Act, 1956, we enclose in the Annexure, a statement on the matter specified in the Said Order to the extent applicable.
4. Further to our comments in the Annexure referred to in paragraph 3 above, we report that :

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit. In our opinion, proper books of account as required by law, have been kept by the company, so far as appears from our examination of those books. The balance sheet and profit & loss account dealt with by this report are in agreement with the books of account. In our opinion, the balance sheet and profit & loss account dealt with in this report comply with Accounting Standards as referred to sub section (3C) of section 211 to the Companies Act, 1956 to the extent applicable.

On the basis of the written representation received from the Directors, we report that none of the directors is disqualified as on 31st March, 2008 from being appointed as a director under section 274 (1) (g) of the Companies Act, 1956.

Head Office: Suite 13 A, Gobind Mansion, Indra Place, H -Block, Connaught Place, N-110001. Ph. No. 011-41513218-19, FAX 91-11-23358721: aspdelhi@et
Branch: A-901, Lakshchandi Apartments Gokuldham Goregaon (East) Mumbai 4



A S P & Co.,
Chartered Accountants

In our opinion and to the best of our information and according to the explanations given to us, the said accounts read together with the notes thereon give the information required by the Companies Act, 1956, in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) in the case of Balance Sheet, of the State of Affairs of the Company as at 31st March 2008
- b) in case of Profit & Loss Account, of the loss of the Company for the year ended 31st March 2008.
- c) in case of Cash Flow Statement, of the cash flows for the year ended on that date.

For ASP & CO
Chartered Accountants
sd/-

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(Rajendra Prasad)
Partner
Membership No. 098941
Place: Mumbai
Date: 24th April 2008.



Head Office: Suite 13 A, Gobind Mansion, Indra Place, H-Block, Connaught Place, New Delhi-110001. Ph. No.: 011-41513218-19, FAX 91-11-23358721: aspdelhi@eth.net
Branch: A-901, Lakshchandi Apartments Gokuldhara Goregaon (East) Mumbai 400063

A S P & Co.,
Chartered Accountants

Annexure to the Auditors' Report

Referred to in paragraph 3 of our report of even date

1. a) The company has maintained proper records showing full particulars including quantitative details and situation of fixed assets.
b) As per the information and explanation given to us, all the fixed assets have been physically verified by the management during the period under audit, which in our opinion is reasonable having regard to the size of the company and the nature of its assets. As informed, no material discrepancies were noticed on such verification.
c) During the period under audit, the Company has not disposed off substantial part of its fixed assets.
2. The provisions of Clause 4(ii) (a), (b) and (c) of the Companies (Auditors' Report) Order, 2003 relating to "Inventories of the Company" are not applicable to the company as during the period under audit Company has no inventory.
3. According to the information and the explanation give to us, the Company has neither granted any loans, secured or unsecured to /from companies, firms or other parties in the register maintained under section 301 of the Act. Consequently, the clause 4 (iii) (a) to (g) of the Companies (Auditor's Report) Order, 2003 not applicable to the Company.
4. In our opinion and according to the information and explanations given to us, there are adequate internal control procedure commensurate with the size of the company and the nature of its business with regard to purchases of inventory and fixed assets and for the sale of goods. During the course of our audit, we have not observed any continuing failures to correct major weaknesses in internal controls.
5. According to the information and the explanation given to us, during the period under audit there have been no transaction of purchases of materials and sale of goods, materials and services which need to be entered in to the Register maintained under section 301 of the Companies Act, 1956. Consequently, the clause 4 (v) (b) of the Companies (Auditors' Report) Order, 2003 are not applicable to the company.
6. As per the information and explanation given to us, the company has not accepted any deposits from the public in terms of Sections 58 A and 58 AA of the Companies Act, 1956 and the Companies (Acceptance of deposits) Rules, 1975.
7. In our opinion, the company has no internal audit system commensurate with nature and size of its business.



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Branch: A-901, Lakshchandi Apartments Gokuldharm Goregaon (East) Mumbai 400063

A S P & Co.,
Chartered Accountants

8. As informed to us, the maintenance of cost records has not been prescribed by the Central Government under section 209 (1) (d) of the Companies Act, 1956.
9. In respect of statutory dues:
 - a) The company has been generally regular in depositing undisputed statutory dues including provident fund, investor Education and Protection Fund, Income Tax, Wealth Tax, custom duty, Excise duty, cess with appropriate authorities.
 - b) Accordingly to the information and explanation given to us, there are no undisputed amounts payable in respect of such statutory dues which have remained outstanding as at 31st March 2008 for a period of more than six months from the date they become payable.
 - c) According to the information and explanation given to us, there are no disputed amounts payable in respect of such statutory dues have remained outstanding as at 31st March 2008.
10. *The accumulated losses of the company at the end of the financial year more than the net worth of company and it has incurred cash losses in the current financial year and in the immediately preceding financial year also. (Further refer Note. 2 of notes to Accounts).*
11. In our opinion **TRUE COPY** *H. S. G. H. S. G.* to the information and explanation given to us, the Company has **THIS ANNEXURE IS THE TRUE COPY OF THE ORIGINAL DOCUMENT** a repayment of the dues to a financial institution and bank.
12. Based on our examination of the records and the information and explanations given to us, the Company has not granted any loans or advances on the basis of security by way of pledge of shares, debentures and other securities.
13. In our opinion, the company is not a chit fund, or a nidhi mutual benefit fund/society. Therefore, the provisions of clause 4 (xiii) of the Companies (Auditor's Report) Order, 2003 are not applicable to the Company.
14. The Company is not dealing or trading in shares, securities, debentures and other investments. Accordingly, the provisions of clause 4 (xiv) of the Companies (Auditors' Report) Order, 2003 are not applicable to the Company.
15. According to information and explanations given to us, the Company has not given any guarantee for loans taken by others from banks and financial institutions.
16. According to information and explanation given to us, the Company has not obtained any term loan from any bank/ financial institution; therefore, the provisions of clause (xvi) of the Companies (Auditors' Report) Order, 2003 are not applicable to it.



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A S P & Co.,
Chartered Accountants

17. According to the information and explanations given to us and on an overall examination of the balance sheet of the company, we are of the opinion that the funds raised on short-term basis have not been used for long-term investment or vice-versa.
18. The Company has not made any preferential allotment of shares to parties and companies covered in the Registered Maintained under section 301 of the Companies Act, 1956.
19. The Company has not issued any debentures.
20. The provisions of Clause 4(xx) of the Companies (Auditor's Report) Order, 2003 relating to "the disclosure of end use of the money raised by public issue" are not applicable to the Company.
21. As per the information and explanations given to us, no fraud on or by the Company has been noticed or reported during the period under audit.

For ASP & CO.
Chartered Accountants
sd/-

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(Rajendra Prasad)
Partner
Membership No. 098941
Place: Mumbai
Dated 24th April 2008.



Head Office: Suite 13 A, Gobind Mansion, Indra Place, H-Block, Connaught Place, New Delhi-110001. Ph. No.: 011-41513218-19, FAX 91-11-23358721: aspedelhi@eth.net
Branch: A-901, Lakshchandi Apartments Gokuldharm Goregaon (East) Mumbai 400063

CAMPION PROPERTIES LIMITED

BALANCE SHEET AS ON 31ST MARCH 2008

(Amount in Rs.)

	Schedule	As at 31st March, 2008	As at 31st March, 2007
A SOURCES OF FUNDS			
Shareholders' Fund			
Share Capital Account	1	35,636,010.00	35,636,010.00
Unsecured Loans	2	593,685,235.00	367,760,489.00
TOTAL		629,321,245.00	403,396,499.00
B APPLICATION OF FUNDS			
FIXED ASSETS	3		
(a) Gross Block		165,391,913.00	165,391,913.00
(b) Less Accumulated Depreciation		9,793,286.10	8,123,292.10
Net Block		155,598,626.90	157,268,620.90
CAPITAL WORK IN PROGRESS		238,701,265.94	394,299,892.84
		29,615,202.94	186,883,823.84
CURRENT ASSETS, LOANS & PROVISIONS	4		
Cash & Bank Balances		2,503,394.90	206,663.59
Loans & Advances		22,890,495.00	161,175.00
Security Deposits		12,420,724.00	12,420,724.00
		37,814,613.90	12,788,562.59
LESS :			
CURRENT LIABILITIES & PROVISIONS	6		
Current Liabilities		36,987,612.61	23,561,833.61
NET CURRENT ASSETS		827,001.29	-10,773,271.02
Profit & Loss Account		234,194,350.87	227,285,946.18
Significant Accounting Policies and Notes on Acc	8		
TOTAL		629,321,245.00	403,396,499.00

Schedules 1 to 5 and 8 annexed hereto, form part of the balance sheet.

For and on behalf of the Board of Directors

sd/-

sd/-

sd/-

Prakash Shenoy
DirectorGaurang Shah
DirectorTunay Sahu
Asst. Company SecretaryAs per our report of even date
For ASP & Co.
Chartered Accountants
sd/-Rajendra Prasad
Partner
(M.No. 058941)Place: Mumbai
Date : 24 April 2008

CAMPION PROPERTIES LIMITED

SCHEDULE FORMING PART OF BALANCE SHEET

SCHEDULE '1'
SHARE CAPITAL

(Amount in Rs.)

	As at 31st March, 2008	As at 31st March, 2007
Authorised:		
3,600,000 Equity Shares of Rs. 10 each	36,000,000.00	36,000,000.00
	<u>36,000,000.00</u>	<u>36,000,000.00</u>
Issued, Subscribed and Paid up :		
3,563,601 Equity Shares of Rs. 10 each fully paid up	35,636,010.00	35,636,010.00
	<u>35,636,010.00</u>	<u>35,636,010.00</u>
SCHEDULE '2'		
Unsecured Loans		
Reliance Communication Limited (Holding Company)	593,685,235.00	367,760,489.00
	<u>593,685,235.00</u>	<u>367,760,489.00</u>



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CAMPION PROPERTIES LIMITED

SCHEDULE FORMING PART OF BALANCE SHEET

SCHEDULE 3

Fixed Assets

(Amount in Rs.)

DESCRIPTION	GROSS BLOCK				DEPRECIATION					NET BLOCK	
	As at 31.03.2007	Additions During the Year	Deductions During the Year	As at 31.03.2008	Up To 31.3.2007	Depreciation For the Year	Deduct ons	Adjustm ent	Up To 31.03.2008	As at 31.03.2008	As at 31.03.2007
1.LEASEHOLD LAND	164629259.00	0.00	0.00	164629259.00	7456571.77	1662921.81	0.00	0.00	9119493.58	155509765.42	157172697.22
2.BUILDING	650929.00	0.00	0.00	650929.00	650929.00	0.00	0.00	0.00	650929.00	0.00	0.00
3. FURNITURE & FIXTURE	111,725.00	-	-	111,725.00	15,781.33	7,072.19	-	-	22,853.53	88,861.48	95933.67
TOTAL	165,391,913.00	-	-	165,391,913.00	8,123,292.10	1,669,994.00	-	-	9,793,286.10	155,598,626.90	157,268,620.90
PREVIOUS YEAR	165,391,913.00	-	-	165,391,913.00	8,453,298.10	1,669,994.00	-	-	8,123,292.10	157,268,620.90	

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CAMPION PROPERTIES LIMITED

SCHEDULE FORMING PART OF BALANCE SHEET

SCHEDULE -4

CURRENT ASSETS LOANS AND ADVANCES

(Amount in Rs.)

	As at	As at
CURRENT ASSETS	31st March, 2008	31st March, 2007

CASH & BANK BALANCES

Cash Balance on hand	3,258.95	4,066.95
Bank Balances		
In current account with Schedule Banks	<u>2,500,135.95</u> <u>2,503,394.90</u>	<u>202,596.64</u> <u>206,663.59</u>

LOANS & ADVANCES

Advances recoverable in cash or kind
or for value to be received

UNSECURED

Considered Good	22,890,495.00	161,175.00
Considered doubtful	0.00	0.00
Less: Provision for doubtful advances	<u>0.00</u> <u>22,890,495.00</u>	<u>0.00</u> <u>161,175.00</u>

SECURITY DEPOSITS

Less: Provisions

TRUE COPY *H. S. Gadhokar* 12,420,724.00
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12,420,724.00
<u>0.00</u> <u>12,420,724.00</u>

37,814,613.9012,788,562.59

CAMPION PROPERTIES LIMITED

SCHEDULE FORMING PART OF BALANCE SHEET

Schedule-5

CURRENT LIABILITIES AND PROVISIONS

	As on 31st March, 2008	(Amount in Rs.) As on 31st March, 2007
CURRENT LIABILITIES		
Sundry Creditors	18,128,646.60	17,102,560.60
Sundry Creditors -Capital Goods	14,932,331.00	3,836,512.00
Micro & Small Enterprises	-	-
Advance from Customers	603,471.47	603,471.47
TDS Payable	181,635.00	178,937.00
Security Deposits From Suppliers And Cont.	988,756.54	1,322,301.54
Earnest Money	287,618.00	287,618.00
VRS Payable	1,000.00	1,000.00
Security Deposits From	229,433.00	229,433.00
	36,987,612.61	23,561,833.61

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Schedule-6

	As on 31st March, 2008	As on 31st March, 2007
OPERATING AND MAINTAINANCE EXPENSES		
Employee Remuneration & Benefits		
Contribution to PF & Other Funds	-	21,014.00
	-	21,014.00

CAMPION PROPERTIES LIMITED**Cash Flow Statement for the year ended 31st March 2008***(Amount in Rs.)***Cash flows from operating activities**

Net profit before taxation, and extraordinary item (6,908,404.69)

Adjustments for:

Depreciation 1,669,994.00

Operating profit before working capital changes (5,238,410.69)

Increase in S Creditors 13,425,779.00

Net Cash generated from operations 8,187,368.31**Cash flows from investing activities**

Increase In CWIP (209,086,063.00)

Increase in Advances (22,729,320.00)

Net cash from investing activities (231,815,383.00)**Cash flows from financing activities**

Increase in Unsecured Loans 225,924,746.00

Net cash received from financing activities 225,924,746.00**Net increase in cash and cash equivalents 2,296,731.31**

Cash and cash equivalents at beginning of period 206,663.59

Cash and cash equivalents at end of period 2,503,394.90

Note:

Figures in brackets indicate cash outgo.

For and on behalf of the Board of Directors

As per our report of even date

For ASP & Co.

Chartered Accountants

sd/-

sd/-

sd/-

sd/-

Prakash Shenoy
DirectorGaurang Shah
DirectorTunay Sahu
Asst. Company SecretaryRajendra Prasad
Partner

(M.No. 098941)

Place: Mumbai

Date : 24 April 2008



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CAMPION PROPERTIES LIMITED

SCHEDULE FORMING PART OF FINANCIAL STATEMENTS

Schedule 8

SIGNIFICANT ACCOUNTING POLICY AND NOTES TO ACCOUNTS

A. SIGNIFICANT ACCOUNTING POLICY

1. Method of Accounting

The Company follows the mercantile system of accounting and recognizes income and expenditure on accrual basis except prepaid insurance. The accounts are prepared under the historical cost convention and in accordance with applicable Accounting Standards.

2. Fixed Assets

Fixed assets have been stated at the historical cost.

3. Depreciation

Depreciation **TRUE COPY** is provided on Straight Line Method.
Leasehold **THIS ANNEXURE IS THE TRUE COPY OF THE ORIGINAL DOCUMENT** over the period of Lease.

4. Inventories

All the items of Inventories have been valued at Cost or Net Realizable Value whichever is lower.

5. Retirements Benefits

Company's contribution to Provident Fund and Superannuation Fund are charged to Profit & Loss Account. Liability for Gratuity and Leave Encashment Benefit is provided on accrual basis as determined on actuarial valuation.

6. Taxation

Current tax is determined as the amount of tax payable in respect of estimated taxable income for the year and in accordance with the provision of Income tax Act, 1961. Deferred tax is recognized using the enacted tax rates and laws as on the Balance Sheet date, subject to the consideration of prudence in respect of deferred tax assets on all timing differences, between taxable income and accounting income that originate in one period and are capable of reversal in one of more subsequent periods.

7. Contingent Liabilities

Contingent liabilities are not provided for and are disclosed by way of note.



CAMPION PROPERTIES LIMITED

B. NOTES TO ACCOUNTS

1. During the year Reliance Communication Ltd. (RCOM) has purchased 570 shares of the Company from the Ministry of Tourism, Government of India under Article 9.2 of the Share Purchase Agreement. Consequently the Company has become wholly owned subsidiary of RCOM
2. Though accumulated losses of the company amounting to Rs.23.42 crore have exceeded its net worth as on 31st March 2008, the value of the property as per the official rates, declared by the Land & Development Officer (Ministry Of Urban Affairs, GOI) for the area, is Rs. 87.79 crores as on 31.05.2003. The value of the property has further increased since then. The company intends to complete the on-going construction work of the commercial property and making the project operational by February 2009.
The accounts have been prepared on a going concern basis.
3. Following disclosures are made for Contingent Liabilities not provided for in accordance with provisions, contingent liabilities and contingent assets:

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 - (i) Claim by one ex employees filed with labour court for which amount cannot be estimated.
 - (ii) A sum of Rs 24,227/- was attached by EPF authority (PF Commissioner) and the case is pending in the court.
4. Sundry creditors include Rs. Nil (previous year Nil) due to Micro and Small Enterprises.
5. The Gratuity Liability has been provided on accrual basis as per actuarial valuation, however at present the company does not have any employee hence no provision has been made.
6. The Capital commitments on account of the construction work are to the tune of Rs 27,79,76,253/-
7. Balances of Creditors and Loans & Advances are subject to confirmation.
8. Remuneration to Auditors

	Current Year (Rs. In Lacs)	Previous Year (Rs. In Lacs)
Audit fee(including service tax)	0.35	0.25
Tax Audit fee(including service tax)	NIL	NIL
Out of Pocket expenses	NIL	NIL



CAMPION PROPERTIES LIMITED

9. In the opinion of the management, the current assets and loans & advances are at least equal to the value stated in the Balance Sheet, if realized in the ordinary course of business.
10. The company is solely in development of properties, thus in the absence of any segment, separate reporting as per AS-17 is not made.
11. Disclosure of information on Related Parties and Related Party Transactions(AS-18):

Related Parties: Reliance Communication Ltd. (Holding Company)

Transactions occurred during the year:

Particulars	Amount (Rs.)
Unsecured loan received	225,924,746

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Closing balance **20008**

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Particulars	Amount (Rs.)
Unsecured loan	593,685,235

12. Deferred Taxation: In compliance with AS-22, "Accounting for Taxes on Income" issued by "The Institute of Chartered Accountants of India", the deferred tax asset arising on account of the brought forward losses, unabsorbed depreciation and current year loss etc. has not been recognized in view of consideration of prudence and uncertainty regarding the realization of the same in the foreseeable future.
13. Disclosure for Leases Transactions (AS-19):
The company has entered into lease for 99 years with Land and Development Officer, Ministry of Urban Development, for land.

Items	Amount (Rs.)
Minimum Lease payments	
-Not later than one year	40,70,325
-Later than one year but not more than 5 years	1,75,02,398
- more than 5 years	1,66,71,75,612
Total	1,68,87,48,335
Amount charged to P&L Account	40,70,325

CAMPION PROPERTIES LIMITED

14. Earning per share (EPS)- The numerators and denominators used to calculate Basic and Diluted Earnings per share.

Particulars	Period ended 31.03.2008
Profit (loss) attributable to the Equity Shareholders (A)	Rs (69,08,405)
Basic/weighted average number of equity shares Outstanding during the period (B)	35,63,601
Nominal value of Equity Share	Rs.10/-
Basic/Diluted EPS (A/B)	Rs (1.94)

15. Previous period figures have been rearranged or regroup wherever necessary.

16. Additional Information pursuant to the requirement of Part-II of schedule VI of the Companies Act, 1956.

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- i. Value of Imports on CIF basis during the year - Rs. Nil
- ii. Expenditure in foreign currency during the year - Rs. Nil
- iii. Consumption of Imported & indigenous components-Rs. Nil

17. Earnings in foreign currency Rs. NIL.

18. The Value of the closing stock of inventories as at 31st March, 2008 is Nil.

19. Schedule 1 to 8 form an integral part of the Balance Sheet and Profit & Loss Account.



20. Information pursuant to Part IV of Schedule VI to the Companies Act, 1956:

Registration No.	1	1	-	2	1	6	0		
State Code	5	5							
Balance Sheet Date	3	1		0	3		2	0	8

Public Issue						N	I	L
Right Issue						N	I	L
Bonus Issue						N	I	L
Private Placement						N	I	L

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Total Liabilities			6	2	9	3	2	1
Total Assets			6	2	9	3	2	1

Paid Up Capital			3	5	6	3	6
Reserve & Surplus					N	I	L
Secured Loans					N	I	L
Unsecured Loans		5	9	3	6	8	5

Goodwill								
Net Fixed Assets			3	9	4	3	0	0
Investments						N	I	L
Net Current Assets						8	2	7
Misc. Expenditure						N	I	L
Accumulated Losses			2	3	4	1	9	4

CAMPION PROPERTIES LIMITED

IV. Performance of Company (Amount in Rs Thousand)

Turnover (includes other Income)						N	I	L
Total Expenditure					6	9	0	8
Profit(+)/Loss(-) Before Tax				---	6	9	0	8
Profit(+)/Loss(-) After Tax				---	6	9	0	8
Earning Per Share in Rs				---	1	.	9	4
Dividend Rate						N	I	L

V. Generic Names of Principal Products of Company (as per monetary terms)

Item Code (ITC Code)	N	O	T		A	P	P	L	I	C	A	B	L	E	
Product Description															

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For and on behalf of the Board of Directors

sd/-

Prakash Shenoy
Director

sd/-

Gaurang Shah
Director

sd/-

Tanu Sahu
Asst. Company Secretary

Place: Mumbai

Date: 24 April 2008



AUDITORS' REPORT

**SATUTORY AUDIT REPORT OF CAMPION PROPERTIES LIMITED
FOR THE YEAR ENDED 31ST MARCH 2008**

1. We have audited the attached balance sheet of Campion Properties Limited as at 31st March 2008 and also the Profit and Loss Account and Cash Flow Statement of the Company for the year ended on that date annexed thereto. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on test check basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. As required **TRUE COPY** *H. Srinath*
**THIS ANNEXURE IS THE TRUE COPY
OF THE ORIGINAL DOCUMENT** (Auditors' Report) Order, 2003 issued by the Central Government of India in terms of Sub-Section (4A) of Section 227 of the Companies Act, 1956, we enclose in the Annexure, a statement on the matter specified in the Said Order to the extent applicable.
4. Further to our comments in the Annexure referred to in paragraph 3 above, we report that :

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit. In our opinion, proper books of account as required by law, have been kept by the company, so far as appears from our examination of those books. The balance sheet and profit & loss account dealt with by this report are in agreement with the books of account. In our opinion, the balance sheet and profit & loss account dealt with in this report comply with Accounting Standards as referred to sub section (3C) of section 211 to the Companies Act, 1956 to the extent applicable.

On the basis of the written representation received from the Directors, we report that none of the directors is disqualified as on 31st March, 2008 from being appointed as a director under section 274 (1) (g) of the Companies Act, 1956.

Head Office: Suite 13 A, Gobind Mansion, Indra Place, H -Block, Connaught Place, N.
110001. Ph. No. 011-41513218-19, FAX 91-11-23358721: aspdelhi@ct
Branch: A-901, Lakshchandi Apartments Gokuldhara Goregaon (East) Mumbai 4

ASP & Co.,
Chartered Accountants

In our opinion and to the best of our information and according to the explanations given to us, the said accounts read together with the notes thereon give the information required by the Companies Act, 1956, in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) in the case of Balance Sheet, of the State of Affairs of the Company as at 31st March 2008
- b) in case of Profit & Loss Account, of the loss of the Company for the year ended 31st March 2008.
- c) in case of Cash Flow Statement, of the cash flows for the year ended on that date.

For ASP & CO
 Chartered Accountants
 sd/-

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(Rajendra Prasad)
 Partner
 Membership No. 098941
 Place: Mumbai
 Date: 24th April 2008.



Head Office: Suite 13 A, Gobind Mansion, Indra Place, H-Block, Connaught Place, New Delhi-110001. Ph. No.: 011-41513218-19, FAX 91-11-23358721: aspdelhi@eth.net
Branch: A-901, Lakshchandi Apartments Gokuldhara Goregaon (East) Mumbai 400063

Annexure to the Auditors' Report

Referred to in paragraph 3 of our report of even date

1. a) The company has maintained proper records showing full particulars including quantitative details and situation of fixed assets.
b) As per the information and explanation given to us, all the fixed assets have been physically verified by the management during the period under audit, which in our opinion is reasonable having regard to the size of the company and the nature of its assets. As informed, no material discrepancies were noticed on such verification.
c) During the period under audit, the Company has not disposed off substantial part of its fixed assets.
2. The provisions of Clause 4(ii) (a), (b) and (c) of the Companies (Auditors' Report) Order, 2003 relating to "Inventories of the Company" are not applicable to the company as during the period under audit Company has no inventory.
3. According to the information and the explanation give to us, the Company has neither granted any loans, secured or unsecured to /from companies, firms or other bodies. Consequently, the clause 4 (iii) (a) to (g) of the Companies (Auditor's Report) Order, 2003 not applicable to the Company.
4. In our opinion and according to the information and explanations given to us, there are adequate internal control procedure commensurate with the size of the company and the nature of its business with regard to purchases of inventory and fixed assets and for the sale of goods. During the course of our audit, we have not observed any continuing failures to correct major weaknesses in internal controls.
5. According to the information and the explanation given to us, during the period under audit there have been no transaction of purchases of materials and sale of goods, materials and services which need to be entered in to the Register maintained under section 301 of the Companies Act, 1956. Consequently, the clause 4 (v) (b) of the Companies (Auditors' Report) Order, 2003 are not applicable to the company.
6. As per the information and explanation given to us, the company has not accepted any deposits from the public in terms of Sections 58 A and 58 AA of the Companies Act, 1956 and the Companies (Acceptance of deposits) Rules, 1975.
7. In our opinion, the company has no internal audit system commensurate with nature and size of its business.



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A S P & Co.,
Chartered Accountants

8. As informed to us, the maintenance of cost records has not been prescribed by the Central Government under section 209 (1) (d) of the Companies Act, 1956.
9. In respect of statutory dues:
 - a) The company has been generally regular in depositing undisputed statutory dues including provident fund, investor Education and Protection Fund, Income Tax, Wealth Tax, custom duty, Excise duty, cess with appropriate authorities.
 - b) Accordingly to the information and explanation given to us, there are no undisputed amounts payable in respect of such statutory dues which have remained outstanding as at 31st March 2008 for a period of more than six months from the date they become payable.
 - c) According to the information and explanation given to us, there are no disputed amounts payable in respect of such statutory dues have remained outstanding as at 31st March 2008.
10. *The accumulated losses of the company at the end of the financial year more than the net worth of company and it has incurred cash losses in the current financial year and in the immediately preceding financial year also. (Further refer Note. 2 of notes to Accounts).*
11. In our opinion, **TRUE COPY** of the information and explanation given to us, the Company has **THIS ANNEXURE IS THE TRUE COPY OF THE ORIGINAL DOCUMENT** a repayment of the dues to a financial institution and bank.
12. Based on our examination of the records and the information and explanations given to us, the Company has not granted any loans or advances on the basis of security by way of pledge of shares, debentures and other securities.
13. In our opinion, the company is not a chit fund, or a nidhi mutual benefit fund/society. Therefore, the provisions of clause 4 (xiii) of the Companies (Auditor's Report) Order, 2003 are not applicable to the Company.
14. The Company is not dealing or trading in shares, securities, debentures and other investments. Accordingly, the provisions of clause 4 (xiv) of the Companies (Auditors' Report) Order, 2003 are not applicable to the Company.
15. According to information and explanations given to us, the Company has not given any guarantee for loans taken by others from banks and financial institutions.
16. According to information and explanation given to us, the Company has not obtained any term loan from any bank/ financial institution; therefore, the provisions of clause (xvi) of the Companies (Auditors' Report) Order, 2003 are not applicable to it.



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A S P & Co.,
Chartered Accountants

17. According to the information and explanations given to us and on an overall examination of the balance sheet of the company, we are of the opinion that the funds raised on short-term basis have not been used for long-term investment or vice-versa.
18. The Company has not made any preferential allotment of shares to parties and companies covered in the Registered Maintained under section 301 of the Companies Act, 1956.
19. The Company has not issued any debentures.
20. The provisions of Clause 4(xx) of the Companies (Auditor's Report) Order, 2003 relating to "the disclosure of end use of the money raised by public issue" are not applicable to the Company.
21. As per the information and explanations given to us, no fraud on or by the Company has been noticed or reported during the period under audit.

For ASP & CO.
Chartered Accountants
sd/-

TRUE COPY H. S. Gadhokar

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(Rajendra Prasad)
Partner
Membership No. 098941
Place: Mumbai
Dated 24th April 2008.



Head Office: Suite 13 A, Gobind Mansion, Indra Place, H-Block, Connaught Place, New Delhi-110001. Ph. No.: 011-41513218-19, FAX 91-11-23358721: aspdelhi@eth.net
Branch: A-901, Lakshchandi Apartments Gokuldhara Goregaon (East) Mumbai 400063

CAMPION PROPERTIES LIMITED

PROFIT & LOSS ACCOUNT

For the year ended 31st March 2008

	Schedules	Year ended 31st March, 2008	(Amount in Rs.) Year ended 31st March 2007
INCOME			
Other Income		0.00	0.00
		<u>0.00</u>	<u>0.00</u>
EXPENDITURE			
Operating & Maintenance Expenses	6	0.00	21,014.00
Administrative Expenses	7	5,238,410.69	5,024,651.00
Depreciation		1,669,994.00	1,669,994.00
		<u>6,908,404.69</u>	<u>6,715,659.00</u>
Profit/ (Loss) for the period		<u>-6,908,404.69</u>	<u>-6,715,659.00</u>
Balance Brought Forward		-227,285,946.18	-220,570,287.18
Profit/(Loss) After Tax Carried to		-234,194,350.87	-227,285,946.18
Earnings Per Share (Face value Rs. 10/-)			
Profit/(Loss) after tax		-6,908,404.69	-6,715,659.00
Average number of equity shares		3,563,601	3,563,601
Basic and diluted earning per share		-1.94	-1.88
Significant Accounting Policies and Notes on Accounts			
Schedules 6 and 7 annexed hereto, form part of the profit & loss Account.			

For and on behalf of the Board

As per our report of even date
For ASP & Co.
Chartered Accountants

sd/-

sd/-

sd/-

Prakash Shenoy
DirectorGaurang Shah
DirectorTunv Sahy
Asst. Company SecretaryMayendra Prasad
Partner
(M.No. 098941)Place: Mumbai
Date : 24 April 2008

CAMPION PROPERTIES LIMITED

SCHEDULE FORMING PART OF BALANCE SHEET

Schedule-5

CURRENT LIABILITIES AND PROVISIONS

	As on 31st March, 2008	(Amount in Rs.) As on 31st March, 2007
CURRENT LIABILITIES		
Sundry Creditors	18,128,646.60	17,102,560.60
Sundry Creditors -Capital Goods	14,932,331.00	3,836,512.00
Micro & Small Enterprises	-	-
Advance from Customers	603,471.47	603,471.47
TDS Payable	1816356.00	178937.00
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Security Deposits From	229,433.00	229,433.00
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Schedule-6

	As on 31st March, 2008	As on 31st March, 2007
OPERATING AND MAINTAINANCE EXPENSES		
Employee Remuneration & Benefits		
Contribution to PF & Other Funds	-	21,014.00
	-	21,014.00

CAMPION PROPERTIES LIMITED

SCHEDULES FORMING PART OF PROFIT AND LOSS A/C

SCHEDULE -7

ADMINISTRATION EXPENSES

(Amount in Rs.)

	Year ended 31st March, 2008	Year ended 31st March, 2007
Auditor's Remuneration	35,000.00	25,000.00
Legal & Professional Charges	359,875.00	26,434.00
Printing Stationary & Periodicals	22,480.00	800.00
Rents	4,070,325.00	4,070,325.00
Interest on Loan	-	371,575.00
Rates and taxes (Property Tax)	128,546.00	167,865.00
Electricity charges	353,277.00	43,620.00
Repairs And Maintenance Building	10,550.00	-
Repairs And Maintenance Office Equipment	29,267.00	-
Security Services	-	317669
Other Sundry Expenses	229,090.69	1,363.00
	<u>5,238,410.69</u>	<u>5,024,651.00</u>

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CAMPION PROPERTIES LIMITED

SCHEDULE FORMING PART OF FINANCIAL STATEMENTS

Schedule 8

SIGNIFICANT ACCOUNTING POLICY AND NOTES TO ACCOUNTS

A. SIGNIFICANT ACCOUNTING POLICY

1. Method of Accounting

The Company follows the mercantile system of accounting and recognizes income and expenditure on accrual basis except prepaid insurance. The accounts are prepared under the historical cost convention and in accordance with applicable Accounting Standards.

2. Fixed Assets

Fixed assets have been stated at the historical cost.

3. Depreciation

Depreciation is provided on Straight Line Method.

Leasehold THIS ANNEXURE IS THE TRUE COPY OF THE ORIGINAL DOCUMENT is provided over the period of Lease.

4. Inventories

All the items of Inventories have been valued at Cost or Net Realizable Value whichever is lower.

5. Retirements Benefits

Company's contribution to Provident Fund and Superannuation Fund are charged to Profit & Loss Account. Liability for Gratuity and Leave Encashment Benefit is provided on accrual basis as determined on actuarial valuation.

6. Taxation

Current tax is determined as the amount of tax payable in respect of estimated taxable income for the year and in accordance with the provision of Income tax Act, 1961. Deferred tax is recognized using the enacted tax rates and laws as on the Balance Sheet date, subject to the consideration of prudence in respect of deferred tax assets on all timing differences, between taxable income and accounting income that originate in one period and are capable of reversal in one of more subsequent periods.

7. Contingent Liabilities

Contingent liabilities are not provided for and are disclosed by way of note.



CAMPION PROPERTIES LIMITED

B. NOTES TO ACCOUNTS

1. During the year Reliance Communication Ltd. (RCOM) has purchased 570 shares of the Company from the Ministry of Tourism, Government of India under Article 9.2 of the Share Purchase Agreement. Consequently the Company has become wholly owned subsidiary of RCOM
2. Though accumulated losses of the company amounting to Rs.23.42 crore have exceeded its net worth as on 31st March 2008, the value of the property as per the official rates, declared by the Land & Development Officer (Ministry Of Urban Affairs, GOI) for the area, is Rs. 87.79 crores as on 31.05.2003. The value of the property has further increased since then. The company intends to complete the on-going construction work of the commercial property and making the project operational by February 2009.
The accounts have been prepared on a going concern basis.
3. Following disclosures are made for Contingent Liabilities not provided for in accordance with AS-29, on provisions, contingent liabilities and contingent assets:

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 - (i) Claim by one ex employees filed with labour court for which amount cannot be estimated.
 - (ii) A sum of Rs 24,227/- was attached by EPF authority (PF Commissioner) and the case is pending in the court.
4. Sundry creditors include Rs. Nil (previous year Nil) due to Micro and Small Enterprises.
5. The Gratuity Liability has been provided on accrual basis as per actuarial valuation, however at present the company does not have any employee hence no provision has been made.
6. The Capital commitments on account of the construction work are to the tune of Rs 27,79,76,253/-
7. Balances of Creditors and Loans & Advances are subject to confirmation.
8. Remuneration to Auditors

	Current Year (Rs. In Lacs)	Previous Year (Rs. In Lacs)
Audit fee(including service tax)	0.35	0.25
Tax Audit fee(including service tax)	NIL	NIL
Out of Pocket expenses	NIL	NIL



CAMPION PROPERTIES LIMITED

9. In the opinion of the management, the current assets and loans & advances are at least equal to the value stated in the Balance Sheet, if realized in the ordinary course of business.
10. The company is solely in development of properties, thus in the absence of any segment, separate reporting as per AS-17 is not made.
11. Disclosure of information on Related Parties and Related Party Transactions(AS-18):

Related Parties: Reliance Communication Ltd. (Holding Company)

Transactions occurred during the year:

Particulars	Amount (Rs.)
Unsecured loan received	225,924,746

Closing balance **TRUE COPY** H. S. G. 20008

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Particulars	Amount (Rs.)
Unsecured loan	593,685,235

12. Deferred Taxation: In compliance with AS-22, "Accounting for Taxes on Income" issued by "The Institute of Chartered Accountants of India", the deferred tax asset arising on account of the brought forward losses, unabsorbed depreciation and current year loss etc. has not been recognized in view of consideration of prudence and uncertainty regarding the realization of the same in the foreseeable future.
13. Disclosure for Leases Transactions (AS-19):
The company has entered into lease for 99 years with Land and Development Officer, Ministry of Urban Development, for land.

Items	Amount (Rs.)
Minimum Lease payments	
-Not later than one year	40,70,325
-Later than one year but not more than 5 years	1,75,02,398
- more than 5 years	1,66,71,75,612
Total	1,68,87,48,335
Amount charged to P&L Account	40,70,325



CAMPION PROPERTIES LIMITED

14. Earning per share (EPS)- The numerators and denominators used to calculate Basic and Diluted Earnings per share.

Particulars	Period ended 31.03.2008
Profit (loss) attributable to the Equity Shareholders (A)	Rs (69,08405)
Basic/weighted average number of equity shares Outstanding during the period (B)	35,63,601
Nominal value of Equity Share	Rs.10/-
Basic/Diluted EPS (A/B)	Rs (1.94)

15. Previous period figures have been rearranged or regroup wherever necessary.

16. Additional Information pursuant to the requirement of Part-II of schedule VI of the Companies Act,1956

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- i. Value of Imports on CIF basis during the year - Rs. Nil
- ii. Expenditure in foreign currency during the year - Rs. Nil
- iii. Consumption of Imported & indigenous components-Rs. Nil

17. Earnings in foreign currency Rs. NIL.

18. The Value of the closing stock of inventories as at 31st March, 2008 is Nil.

19. Schedule 1 to 8 form an integral part of the Balance Sheet and Profit & Loss Account.



Campion Properties Limited

DIRECTOR'S REPORT

To,
The Members

Your Directors are pleased to present Annual Report and the audited accounts for the financial year ended on 31st March, 2009.

OPERATIONS

During the year your Company has reviewed the possibilities of carrying out business as per objects of the Company; however no major operations have been carried out. During the year under review the Company has made a loss of Rs 11,092,721.06 /- as compared to loss of Rs. 6,908,404.69/- during the financial year 2007-2008.

The Company has entered into various properties related contracts. While benefits from such contracts will accrue in the future years, the Board of Directors shall periodically review their progress.

DIVIDEND

Your Directors do not propose any dividend on equity share for the financial year under review.

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FIXED DEPOSIT

The Company has not accepted any fixed deposits during the year under review.

DIRECTORS

Shri Hitesh Chawda, Director of the Company, retires by rotation and being eligible, offers himself for reappointment at the ensuing Annual General Meeting.

DIRECTOR'S RESPONSIBILITY STATEMENT:

Pursuant to the requirement under Section 217(2AA) of the Companies Act, 1956, with respect to Director's Responsibility Statement, it is hereby confirmed that:

- (i) in the preparation of the accounts for the financial year ended on 31st March, 2009, the applicable accounting standards have been followed;
- (ii) the Directors have selected such accounting policies and applied them consistently and made judgments and estimates that were reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the loss of the Company for the year under review;
- (iii) the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 1956 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities ; and



Campion Properties Limited

- (iv) the Directors have prepared the accounts for the financial year ended 31st March, 2009 on a 'going concern' basis..

AUDITORS

M/s. ASP & Co, Chartered Accountants, who have been appointed as the Auditors of the Company, retire at the ensuing Annual General Meeting. The Company has received a consent letter from them for their reappointment. Accordingly, M/s ASP & Co, Chartered Accountants, are proposed to be appointed as Auditors of the Company at the ensuing Annual General Meeting.

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

Information in accordance with the provisions of Section 217(1)(e) of the Companies Act, 1956, read with the Companies (Disclosure of Particulars in the Report of Board of Directors) Rules, 1988 regarding conservation of energy, research and development and technology absorption are not applicable since the Company is not a manufacturing Company. There was no foreign exchange and outgo during the year under review

PERSONNEL:

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The Company has not paid any remuneration attracting the provisions of Section 217(2A) of the Companies Act, 1956, read with Companies (Particulars of Employees) Rules, 1975. Hence, no information is required to be appended to this report in this regard.

ACKNOWLEDGEMENT

Yours Directors would like to express their grateful appreciation for the assistance and co-operation received from the Authorities and Shareholders during the year under review

For and on behalf of the Board of Directors

Sd/-
Gaurang Shah
Director

Sd/-
Prakash Shenoy
Director

Place: Mumbai
Date : 29th July, 2009



AUDITORS' REPORT

TO THE MEMBERS

1. We have audited the attached balance sheet of **Campion Properties Limited** as at 31st March 2009, and also the Profit and Loss Account and Cash Flow Statement of the Company for the year ended on that date annexed thereto. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on test check basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. As required **TRUE COPY** *H. S. Srinath*
THIS ANNEXURE IS THE TRUE COPY OF THE ORIGINAL DOCUMENT ies (Auditors' Report) Order, 2003 issued by the Central Government of India in terms of Sub-Section (4A) of Section 227 of the Companies Act, 1956, we enclose in the Annexure, a statement on the matter specified in the Said Order to the extent applicable.
4. Further to our comments in the Annexure referred to in paragraph 3 above, we report that :

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;

In our opinion, proper books of account as required by law, have been kept by the company, so far as appears from our examination of those books;

The balance sheet and profit & loss account dealt with by this report are in agreement with the books of account;

In our opinion, the balance sheet and profit & loss account dealt with in this report comply with Accounting Standards as referred to sub section (3C) of section 211 to the Companies Act, 1956 to the extent applicable.

On the basis of the written representation received from the Directors, we report that none of the directors is disqualified as on 31st March, 2009 from being appointed as a director under section 274 (1) (g) of the Companies Act, 1956.

Head Office: A-45, Connaught Place, New Delhi-110001. Ph. No.: 011-41513218-19, FAX 91-11-23358721; aspco.ca@gmail.com
Branch: A-901, Lakshchandi Apartments Gokuldham Goregaon (East) Mumbai 400063



A S P & Co.,
Chartered Accountants

In our opinion and to the best of our information and according to the explanations given to us, the said accounts read together with the notes thereon give the information required by the Companies Act, 1956, in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) in the case of Balance Sheet, of the State of Affairs of the Company as at 31st March 2009
- b) in case of Profit & Loss Account, of the loss of the Company for the year ended 31st March 2009.
- c) in case of Cash Flow Statement, of the cash flows for the year ended on that date.



For ASP & CO
Chartered Accountants

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Sd/-
(Rajendra Prasad)
Partner
Membership No. 098941
Place: New Delhi
Date: 29.07.2009

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Branch: A-901, Lakshchandi Apartments Gokuldham Goregaon (East) Mumbai 400063

A S P & Co.,
Chartered Accountants

Annexure to the Auditors' Report

Referred to in paragraph 3 of our report of even date

1. In respect of fixed assets
 - a.) The company has maintained proper records showing full particulars including quantitative details and situation of fixed assets.
 - b.) As per the information and explanation given to us, all the fixed assets have been physically verified by the management during the period under audit, which in our opinion is reasonable having regard to the size of the company and the nature of its assets. As informed, no material discrepancies were noticed on such verification.
 - c.) During the period under audit, the Company has not disposed off substantial part of its fixed assets.
2. The provisions of Clause 4(ii) (a), (b) and (c) of the Companies (Auditors' Report) Order, 2003 relating to "Inventories of the Company" are not applicable to the company as during the period under audit Company has no inventory.
3. According to the information and the explanation given to us, the Company has neither granted loans, secured or unsecured to/from companies, firms or other parties in the register maintained under section 301 of the Act. Consequently, the clause 4 (iii) (a) to (g) of the Companies (Auditor's Report) Order, 2003 not applicable to the Company.
4. In our opinion and according to the information and explanations given to us, there are adequate internal control procedure commensurate with the size of the company and the nature of its business with regard to purchases of inventory and fixed assets and for the sale of goods. During the course of our audit, we have not observed any continuing failures to correct major weaknesses in internal controls.
5. According to the information and the explanation given to us, during the period under audit there have been no transaction of purchases of materials and sale of goods, materials and services which need to be entered in to the Register maintained under section 301 of the Companies Act, 1956. Consequently, the clause 4 (v) (b) of the Companies (Auditors' Report) Order, 2003 are not applicable to the company.
6. As per the information and explanation given to us, the company has not accepted any deposits from the public in terms of Sections 58 A and 58 AA of the Companies Act, 1956 and the Companies (Acceptance of deposits) Rules, 1975.
7. In our opinion, the company has no internal audit system commensurate with nature and size of its business.



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A S P & Co.,
Chartered Accountants

8. As informed to us, the maintenance of cost records has not been prescribed by the Central Government under section 209 (1) (d) of the Companies Act, 1956.
9. In respect of statutory dues:
 - a) The company has been generally regular in depositing undisputed statutory dues including provident fund, investor Education and Protection Fund, Income Tax, Wealth Tax, custom duty, Excise duty, cess with appropriate authorities.
 - b) Accordingly to the information and explanation given to us, there are no undisputed amounts payable in respect of such statutory dues which have remained outstanding as at 31st March 2009 for a period of more than six months from the date they become payable.
 - c) According to the information and explanation given to us, there are no disputed amounts payable in respect of such statutory dues have remained outstanding as at 31st March 2009.
10. *The accumulated losses of the company at the end of the financial year more than the net worth of company and it has incurred cash losses in the current financial year and in the immediately preceding financial year also. (Further refer Note. 2 of notes to Accounts).*
11. In our opinion, the Company has not defaulted in repayment of the dues to a financial institution and bank.

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12. Based on our examination of the records and the information and explanations given to us, the Company has not granted any loans or advances on the basis of security by way of pledge of shares, debentures and other securities.
13. In our opinion, the company is not a chit fund, or a nidhi mutual benefit fund/society. Therefore, the provisions of clause 4 (xiii) of the Companies (Auditor's Report) Order, 2003 are not applicable to the Company.
14. The Company is not dealing or trading in shares, securities, debentures and other investments. Accordingly, the provisions of clause 4 (xiv) of the Companies (Auditors' Report) Order, 2003 are not applicable to the Company.
15. According to information and explanations given to us, the Company has not given any guarantee for loans taken by others from banks and financial institutions.
16. According to information and explanation given to us, the Company has not obtained any term loan from any bank/ financial institution; therefore, the provisions of clause (xvi) of the Companies (Auditors' Report) Order, 2003 are not applicable to it.



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A S P & Co.,
Chartered Accountants

17. According to the information and explanations given to us and on an overall examination of the balance sheet of the company, we are of the opinion that the funds raised on short-term basis have not been used for long-term investment or vice-versa.
18. The Company has not made any preferential allotment of shares to parties and companies covered in the Registered Maintained under section 301 of the Companies Act, 1956.
19. The Company has not issued any debentures.
20. The provisions of Clause 4(xx) of the Companies (Auditor's Report) Order, 2003 relating to "the disclosure of end use of the money raised by public issue" are not applicable to the Company.
21. As per the information and explanations given to us, no fraud on or by the Company has been noticed or reported during the period under audit.

For ASP & CO.

Chartered Accountants

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(Rajendra Prasad)

Partner

Membership No. 098941

Place: New Delhi

Dated 29.07.2009



Head Office: A-45, Connaught Place, New Delhi-110001, Ph. No.: 011-41513218-19, FAX 91-11-23358721: aspco.ca@gmail.com
Branch: A-901, Lakshchandi Apartments Gokuldharm Goregaon (East) Mumbai 400063

CAMPION PROPERTIES LIMITED

BALANCE SHEET AS ON 31ST MARCH 2009

(Amount in Rs.)

	SCHEDULE	AS AT 31ST MARCH, 2009	AS AT 31ST MARCH, 2008
	RS.	RS.	
A SOURCES OF FUNDS			
Shareholders' Fund			
Share Capital Account	1	35,636,010.00	35,636,010.00
Unsecured Loans	2	908,285,235.00	593,685,235.00
TOTAL		943,921,245.00	629,321,245.00
B APPLICATION OF FUNDS			
FIXED ASSETS	3		
(a) Gross Block		164,740,984.00	165,391,913.00
(b) Less Accumulated Depreciation		10,812,351.10	9,793,286.10
		153,928,632.90	155,598,626.90
INVESTMENT IN WIP		641,410,461.38	238,701,265.94
NET ASSETS, LOANS & ADVANCES			
& Bank Balances		525,852.82	2,503,394.90
Loans & Advances		33,377,380.43	22,890,495.00
Security Deposits		12,420,724.00	12,420,724.00
		46,323,957.25	37,814,613.90
LESS			
CURRENT LIABILITIES & PROVISIONS	5		
Current Liabilities		143,028,878.46	36,987,612.61
Provision		0.00	0.00
		(96,704,921.21)	827,001.29
Profit & Loss Account		245,287,071.93	234,194,350.87
SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS	8		
TOTAL		943,921,245.00	629,321,245.00

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For and on behalf of the Board

Sd/-
Gaurang Shah
Director

Sd/-
Prakash Shenoy
Director

Sd/-
Tunu Sahu
Asst. Company Secretary

As per report of even date

For ASP & Co.
Chartered Accountants

Sd/-
Rajendra Prasad
Partner
(M.No. 098941)

Place: New Delhi
Date: July 29, 2009

CAMPION PROPERTIES LIMITED**Cash Flow Statement for the year ended 31st March 2009****Cash flows from operating activities**

Net profit before taxation, and extraordinary item	(11,092,721.06)

Adjustments for:

Depreciation	1,669,994.00

Operating profit before working capital changes	(9,422,727.06)

Increase in S Creditors	106,041,265.85

Net Cash generated from operations	96,618,538.79

Cash flows from investing activities

Increase In CWIP	(402,709,195.44)

Increase in Advances	(10,486,885.43)

Net cash from investing	(413,196,080.87)

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Cash flows from financing activities

Proceeds from long-term borrowings	314,600,000.00

Net cash received from financing activities	314,600,000.00

Net increase in cash and cash equivalents	(1,977,542.08)

Cash and cash equivalents at beginning of period	2503394.90

Cash and cash equivalents at end of period	525,852.82

Note:

Figures in brackets indicate cash outgo.

As per our report of even date
For ASP & Co.
Chartered Accountants

For and on behalf of the Board of Directors

Sd/-

Gaurang Shah
Director

Sd/-

Prakash Shenoy
Director

Sd/-

Tunu Sahu
Asst. Company Secretary

Sd/-

Rajendra Prasad
Partner
(M.No.098941)

Place: New Delhi

Date: July 29, 2009

CAMPION PROPERTIES LIMITED

SCHEDULE FORMING PART OF BALANCE SHEET

SCHEDULE '1'
SHARE CAPITAL

(Amount in Rs.)

	As at 31st Mar,2009	As at 31st March,2008
Authorised:		
36,00,000 Equity Shares of Rs. 10 each	36,000,000.00	36,000,000.00
	<u>36,000,000.00</u>	<u>36,000,000.00</u>
Issued, Subscribed and Paid up :		
3563601 Equity Shares of Rs. 10 each fully paid up	35,636,010.00	35,636,010.00
	<u>35,636,010.00</u>	<u>35,636,010.00</u>
SCHEDULE '2'		
Related Loans	908,285,235.00	593,685,235.00
Reliance Communication Limited (Holding Company)	<u>908,285,235.00</u>	<u>593,685,235.00</u>



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CAMPION PROPERTIES LIMITED

SCHEDULE FORMING PART OF BALANCE SHEET AND PROFIT & LOSS ACCOUNT

SCHEDULE 3

Fixed Assets

DESCRIPTION	GROSS BLOCK			DEPRECIATION			(AMOUNT IN RS.)	
	AS ON 31.03.2008	ADDITION DURING THE YEAR	DEDUCTIONS DURING THE YEAR	AS ON 31.03.2009	DEP FOR THE YEAR	DEDUCTION DURING THE YEAR	ADJU. DURIN G THE	UPTO 31.03.2009
1. LEASEHOLD LAND	164,629,259.00	-	-	164,629,259.00	1,662,921.81	-	-	10,782,416.38
2. BUILDING	650,929.00	-	650,929.00	-	-	650,929.00	-	-
3. FURNITURE & FIXTURE	111,725.00	-	-	111,725.00	7,072.19	-	-	29,935.72
TOTAL	165,391,913.00	-	650,929.00	164,740,984.00	1,669,994.00	650,929.00	-	10,812,351.10
PREVIOUS YEAR	165,391,913.00	-	-	165,391,913.00	1,669,994.00	-	-	9,793,286.10

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CAMPION PROPERTIES LIMITED

SCHEDULE FORMING PART OF BALANCE SHEET

SCHEDULE -4

CURRENT ASSETS LOANS AND ADVANCES

(AMOUNT IN RS.)

(AMOUNT IN RS.)

CURRENT ASSETS

CASH & BANK BALANCES

Cash Balance on hand	2,242.95		3,258.95	
Bank Balances				
In current account with Schedule Banks	523,609.87	525,852.82	2,500,135.95	2,503,394.90

LOANS & ADVANCES

Advances recoverable in cash or kind
or for value to be received

UNSECURED

Considered Good	33,377,380.43		22,890,495.00	
Considered doubtful			0.00	
Less: Provision for doubtful advances		33,377,380.43	0.00	22,890,495.00



PROPERTY DEPOSITS

Provisions

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12,420,724.00		12,420,724.00	
0.00	12,420,724.00	0.00	12,420,724.00
	46,323,957.25		37,814,613.90

CAMPION PROPERTIES LIMITED

SCHEDULE FORMING PART OF BALANCE SHEET

Schedule-5

CURRENT LIABILITIES AND PROVISIONS

(Amount in Rs.)

	As on 31st Mar,2009 Rs	As on 31st March,2008 Rs
CURRENT LIABILITIES		
Sundry Creditors	17,078,732.60	18,128,646.60
Sundry Creditors ---Capital Goods	122,608,933.85	14,932,331.00
Advance from Customers	603,471.47	603,471.47
TDS Payable	1,240,357.00	1,816,356.00
Security Deposits From Suppliers And Cont.	979,332.54	988,756.54
Earnest Money	287,618.00	287,618.00
VRS Payable	1,000.00	1,000.00
Security Deposits From Licences	229,433.00	229,433.00
	143,028,878.46	36,987,612.61

Schedule-6

OPERATING AND MAINTAINANCE EXPENSES

EMPLOYEES REMUNERATION & BENEFITS

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Contribution To PF & Other Funds

Staff Welfare Expenses

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Schedule 8

A. SIGNIFICANT ACCOUNTING POLICY

The Company follows the mercantile system of accounting and recognizes income and expenditure on accrual basis except prepaid insurance. The accounts are prepared under the historical cost convention and in accordance with applicable Accounting Standards.

Fixed assets have been stated at the historical cost.

Depreciation on Fixed Assets is provided on Straight Line Method. Leasehold **TRUE COPY** *is synthesized* ized over the period of Lease.

All the items of Inventories have been valued at Cost or Net Realizable Value whichever is lower.

Company's contribution to Provident Fund and Superannuation Fund are charged to Profit & Loss Account. Liability for Gratuity and Leave Encashment Benefit is provided on accrual basis as determined on actuarial valuation.

Current tax is determined as the amount of tax payable in respect of estimated taxable income for the year and in accordance with the provision of Income tax Act, 1961. Deferred tax is recognized using the enacted tax rates and laws as on the Balance Sheet date, subject to the consideration of prudence in respect of deferred tax assets on all timing differences, between taxable income and accounting income that originate in one period and are capable of reversal in one of more subsequent periods.

Contingent liabilities are not provided for and are disclosed by way of note.

B. NOTES TO ACCOUNTS

1. Though the accumulated losses of the company have exceeded its net worth as on 31st March 2009, but the company does not have any intention to suspend the operational activities. Further in view of :

- Construction work going on at site
- Agreement with architect for the construction of building and various contractors for construction work and future plan of the company

The accounts have been prepared on going concern basis.

The losses of the Company are being fully supported by the Holding Company.

2. Following disclosures are made for Contingent Liabilities not provided for in accordance with AS-29, on provisions, contingent liabilities and contingent assets:

- (i) Claim by one ex employees filed with labour court for which amount cannot be estimated.
- (ii) A sum of Rs 24,227/(Previous Year)- was attached by EPF auditor (TRUE COPY *H. S. G. S. G. S. G.* missioner) and the case is pending in the court. THIS ANNEXURE IS THE TRUE COPY OF THE ORIGINAL DOCUMENT

3. Sundry Creditors include Nil Due to Micro Small and Medium Enterprises and Small-Scale Industrial Undertakings (SSIs).
4. The Gratuity Liability has been provided on accrual basis as per actuarial valuation, however at present the company does not have any employee hence no provision has been made.
5. Balances of Creditors and Loans & Advances are subject to confirmation.
6. Remuneration to Auditors

	Current Year (Rs. In Lacs)	Previous Year (Rs. In Lacs)
Audit fee(including service tax)	0.35	0.35
Tax Audit fee(including service tax)	NIL	NIL
Out of Pocket expenses	NIL	NIL

7. In the opinion of the management, the current assets and loans & advances are at least equal to the value stated in the Balance Sheet, if realized in the ordinary course of business.
8. The company is solely in development of properties, thus in the absence of any segment, separate reporting as per AS-17 is not made.



9. Disclosure of information on Related Parties and Related Party Transactions(AS-18):

Related Parties: Reliance Communications Ltd. (Holding Company)

Transactions occurred during the year:

Particulars	As On 31.03.2009	As On 31.03.2008
Unsecured loan received	314,600,000	225,924,746

Closing balance as on 31st March 20009

Particulars	As On 31.03.2009	As On 31.03.2008
Unsecured loan	908,285,235	593,685,235

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10. Deferred Taxation: In compliance with AS-22, "Accounting for Taxes on Income" issued by "The Institute of Chartered Accountants of India", the deferred tax asset arising on account of the brought forward losses, unabsorbed depreciation and current year loss etc. has not been recognized in view of consideration of prudence and uncertainty regarding the realization of the same in the foreseeable future.

11. Disclosure for Leases Transactions (AS-19):

The company has entered into lease for 99 years with Land and Development Officer, Ministry of Urban Development, for land.

Items	Current Year	Previous Year
Minimum Lease payments		
-Not later than one year	40,70,325	40,70,325
-Later than one year but not more than 5 years	1,75,02,398	1,87,33,495
- more than 5 years	1,66,71,75,612	1,66,18,84,189
Total	1,68,87,48,335	1,68,46,78,009
Amount charged to P&L Account	40,70,325	40,70,325



12. Earning per share (EPS)- The numerators and denominators used to calculate Basic and Diluted Earnings per share

Particulars	Current Year	Previous Year
Profit (loss) attributable to the Equity Shareholders (A)	Rs (11,092,721)	Rs (69,08405)
Basic/weighted average number of equity shares Outstanding during the period (B)	35,63,601	35,63,601
Nominal value of Equity Share	Rs.10/-	Rs.10/-
Basic/Diluted EPS (A/B)	Rs (3.11)	Rs (1.94)

13. Previous period figures have been rearranged or regroup wherever necessary.

14. Additional Information pursuant to the requirement of Part-II of schedule VI of the Companies Act, 1956

- a) Value of Imports on CIF basis during the year – Rs. Nil
b) Expenditure in foreign currency during the year – Rs. Nil
c) Consumption of Imported & indigenous components-Rs. Nil

15. Earnings in foreign currency Rs. NIL.

16. The Value of the closing stock of inventories as at 31st March, 2009 is Nil.

17. Schedule 1 to 10 form an integral part of the Balance Sheet and Profit & Loss Account.

18. Information pursuant to Part IV of Schedule VI to the Companies Act, 1956:

I. Balance Sheet Abstract and Company's General Business Profile:

Registration No.	1	1	2	1	6	0				
State Code	5	5								
Balance Sheet Date	3	1		0	3		2	0	0	9

II. Capital raised during the period (Amount in Rs. Thousand)

Public Issue						N	I	L
Right Issue						N	I	L
Bonus Issue						N	I	L
Private Placement						N	I	L



III. Position of Mobilisation and Deployment of Funds (Amount in Rs. thousand)

Total Liabilities			9	4	3	9	2	1
Total Assets			9	4	3	9	2	1

Sources of Funds

Paid Up Capital				3	5	6	3	6
Reserve & Surplus						N	I	L
Secured Loans						N	I	L
Unsecured Loans			9	0	8	2	8	5

Application of Funds

Goodwill								
Net Fixed Assets			7	9	5	3	4	0
Investments						N	I	L
Net Current Assets			-	9	6	7	0	4
Misc. Expenditure						N	I	L
Accumulated Losses			2	4	5	2	8	7

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IV. Performance of Company (Amount in Rs Thousand)

Turnover (includes other Income)						N	I	L
Total Expenditure				1	1	0	9	2
Profit(+)/Loss(-) Before Tax			-	1	1	0	9	2
Profit(+)/Loss(-) After Tax			-	1	1	0	9	2
Earning Per Share in Rs				-	3	.	1	1
Dividend Rate						N	I	L

V. Generic Names of Principal Products of Company (as per monetary terms)

Item Code (ITC Code)	N	O	T		A	P	P	L	I	C	A	B	L	E	
Product Description															

For and on behalf of the Board

As per our report of even date
For ASP & Co.
Chartered Accountants

Sd/-

Gaurang Shah
Director

Sd/-

Prakash Shenoy
Director

Sd/-

Tunu Sahu
Asst. Company
Secretary

Sd/-

Rajendra Prasad
Partner
(M.No.098941)

Place: New Delhi

Date: July 29, 2009



AUDITORS' REPORT

TO THE MEMBERS

1. We have audited the attached balance sheet of **Campion Properties Limited** as at 31st March 2009, and also the Profit and Loss Account and Cash Flow Statement of the Company for the year ended on that date annexed thereto. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on test check basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. As required **TRUE COPY** *H. S. G. S. G.*
THIS ANNEXURE IS THE TRUE COPY OF THE ORIGINAL DOCUMENT ies (Auditors' Report) Order, 2003 issued by the Central Government of India in terms of Sub-Section (4A) of Section 227 of the Companies Act, 1956, we enclose in the Annexure, a statement on the matter specified in the Said Order to the extent applicable.
4. Further to our comments in the Annexure referred to in paragraph 3 above, we report that :

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;

In our opinion, proper books of account as required by law, have been kept by the company, so far as appears from our examination of those books;

The balance sheet and profit & loss account dealt with by this report are in agreement with the books of account;

In our opinion, the balance sheet and profit & loss account dealt with in this report comply with Accounting Standards as referred to sub section (3C) of section 211 to the Companies Act, 1956 to the extent applicable.

On the basis of the written representation received from the Directors, we report that none of the directors is disqualified as on 31st March, 2009 from being appointed as a director under section 274 (1) (g) of the Companies Act, 1956.

Head Office: A-45, Connaught Place, New Delhi-110001. Ph. No.: 011-41513218-19, FAX 91-11-23358721; aspco.ca@gmail.com
Branch: A-901, Lakshchandi Apartments Gokuldham Goregaon (East) Mumbai 400063



A S P & Co.,
Chartered Accountants

In our opinion and to the best of our information and according to the explanations given to us, the said accounts read together with the notes thereon give the information required by the Companies Act, 1956, in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) in the case of Balance Sheet, of the State of Affairs of the Company as at 31st March 2009
- b) in case of Profit & Loss Account, of the loss of the Company for the year ended 31st March 2009.
- c) in case of Cash Flow Statement, of the cash flows for the year ended on that date.



For ASP & CO
Chartered Accountants

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Sd/-
(Rajendra Prasad)
Partner
Membership No. 098941
Place: New Delhi
Date: 29.07.2009

Head Office: A-45, Connaught Place, New Delhi-110001. Ph. No.: 011-41513218-19, FAX 91-11-23358721: aspco.ca@gmail.com
Branch: A-901, Lakshchandi Apartments Gokuldham Goregaon (East) Mumbai 400063

A S P & Co.,
Chartered Accountants

Annexure to the Auditors' Report

Referred to in paragraph 3 of our report of even date

1. In respect of fixed assets
 - a.) The company has maintained proper records showing full particulars including quantitative details and situation of fixed assets.
 - b.) As per the information and explanation given to us, all the fixed assets have been physically verified by the management during the period under audit, which in our opinion is reasonable having regard to the size of the company and the nature of its assets. As informed, no material discrepancies were noticed on such verification.
 - c.) During the period under audit, the Company has not disposed off substantial part of its fixed assets.
2. The provisions of Clause 4(ii) (a), (b) and (c) of the Companies (Auditors' Report) Order, 2003 relating to "Inventories of the Company" are not applicable to the company as during the period under audit Company has no inventory.
3. According to the information and the explanation given to us, the Company has neither granted loans, secured or unsecured to /from companies, firms or other parties in the register maintained under section 301 of the Act. Consequently, the clause 4 (iii) (a) to (g) of the Companies (Auditor's Report) Order, 2003 not applicable to the Company.
4. In our opinion and according to the information and explanations given to us, there are adequate internal control procedure commensurate with the size of the company and the nature of its business with regard to purchases of inventory and fixed assets and for the sale of goods. During the course of our audit, we have not observed any continuing failures to correct major weaknesses in internal controls.
5. According to the information and the explanation given to us, during the period under audit there have been no transaction of purchases of materials and sale of goods, materials and services which need to be entered in to the Register maintained under section 301 of the Companies Act, 1956. Consequently, the clause 4 (v) (b) of the Companies (Auditors' Report) Order, 2003 are not applicable to the company.
6. As per the information and explanation given to us, the company has not accepted any deposits from the public in terms of Sections 58 A and 58 AA of the Companies Act, 1956 and the Companies (Acceptance of deposits) Rules, 1975.
7. In our opinion, the company has no internal audit system commensurate with nature and size of its business.



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Branch: A-901, Lakshchand Apartments Gokuldharm Goregaon (East) Mumbai 400063

A S P & Co.,
Chartered Accountants

8. As informed to us, the maintenance of cost records has not been prescribed by the Central Government under section 209 (1) (d) of the Companies Act, 1956.
9. In respect of statutory dues:
 - a) The company has been generally regular in depositing undisputed statutory dues including provident fund, investor Education and Protection Fund, Income Tax, Wealth Tax, custom duty, Excise duty, cess with appropriate authorities.
 - b) Accordingly to the information and explanation given to us, there are no undisputed amounts payable in respect of such statutory dues which have remained outstanding as at 31st March 2009 for a period of more than six months from the date they become payable.
 - c) According to the information and explanation given to us, there are no disputed amounts payable in respect of such statutory dues have remained outstanding as at 31st March 2009.
10. *The accumulated losses of the company at the end of the financial year more than the net worth of company and it has incurred cash losses in the current financial year and in the immediately preceding financial year also. (Further refer Note. 2 of notes to Accounts).*
11. In our opinion, the Company has not defaulted in repayment of the dues to a financial institution and bank.

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12. Based on our examination of the records and the information and explanations given to us, the Company has not granted any loans or advances on the basis of security by way of pledge of shares, debentures and other securities.
13. In our opinion, the company is not a chit fund, or a nidhi mutual benefit fund/society. Therefore, the provisions of clause 4 (xiii) of the Companies (Auditor's Report) Order, 2003 are not applicable to the Company.
14. The Company is not dealing or trading in shares, securities, debentures and other investments. Accordingly, the provisions of clause 4 (xiv) of the Companies (Auditors' Report) Order, 2003 are not applicable to the Company.
15. According to information and explanations given to us, the Company has not given any guarantee for loans taken by others from banks and financial institutions.
16. According to information and explanation given to us, the Company has not obtained any term loan from any bank/ financial institution; therefore, the provisions of clause (xvi) of the Companies (Auditors' Report) Order, 2003 are not applicable to it.



Head Office: A-45, Connaught Place, New Delhi-110001, Ph. No.: 011-41513218-19, FAX 91-11-23358721: aspco.ca@gmail.com
Branch: A-901, Lakshchandi Apartments Gokuldham Goregaon (East) Mumbai 400063

A S P & Co.,
Chartered Accountants

17. According to the information and explanations given to us and on an overall examination of the balance sheet of the company, we are of the opinion that the funds raised on short-term basis have not been used for long-term investment or vice-versa.
18. The Company has not made any preferential allotment of shares to parties and companies covered in the Registered Maintained under section 301 of the Companies Act, 1956.
19. The Company has not issued any debentures.
20. The provisions of Clause 4(xx) of the Companies (Auditor's Report) Order, 2003 relating to "the disclosure of end use of the money raised by public issue" are not applicable to the Company.
21. As per the information and explanations given to us, no fraud on or by the Company has been noticed or reported during the period under audit.

For ASP & CO.

Chartered Accountants

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(Rajendra Prasad)

Partner

Membership No. 098941

Place: New Delhi

Dated 29.07.2009



Head Office: A-45, Connaught Place, New Delhi-110001, Ph. No.: 011-41513218-19, FAX 91-11-23358721: aspco.ca@gmail.com
Branch: A-901, Lakshchandi Apartments Gokuldharm Goregaon (East) Mumbai 400063

CAMPION PROPERTIES LIMITED

Profit and Loss Account
for the year ended 31st March 2009

(Amount in Rs.)

		Year ended 31st March, 2009	Year ended 31st March, 2008
	SCHEDULE		
INCOME			
Other Income		0.00	0.00
		<u>0.00</u>	<u>0.00</u>
EXPENDITURE			
Operating & Maintenance Expenses	6	0.00	0.00
Administrative Expenses	7	9,422,727.06	5,238,410.69
Depreciation		1,669,994.00	1,669,994.00
		<u>11,092,721.06</u>	<u>6,908,404.69</u>
Profit/ (Loss) for the period		<u>(11,092,721.06)</u>	<u>(6,908,404.69)</u>
Balance Brought Forward		234,194,350.87	(227,285,946.18)
Profit/(Loss) After Tax Carried to Balance Sheet		(232,524,356.87)	(234,194,350.87)
Number of Equity Shares outstanding as on 31.03.2009		3,563,601.00	3,563,601.00
Profit/(Loss) for calculation of EPS		(11,092,721.06)	(6,908,404.69)
Nominal value of Share		10.00	10.00
Basic and diluted earning per share		(3.11)	(1.94)

**SIGNIFICANT ACCOUNTING POLICIES
& NOTES TO ACCOUNTS**

8

For and on behalf of the Board

As per Report of even date Annexured
For ASP & Co.
Chartered Accountants

Sd/-
Gaurang Shah
Director

Sd/-
Prakash Shenoy
Director

Sd/-
Tunu Sahu
Asst. Company Secretary

Sd/-
Rajendra Prasad
Partner
(M.No. 098941)

Place: New Delhi
Date : July 29, 2009

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CAMPION PROPERTIES LIMITED

SCHEDULE FORMING PART OF BALANCE SHEET

Schedule-5

CURRENT LIABILITIES AND PROVISIONS

(Amount in Rs.)

	As on 31st Mar,2009 Rs	As on 31st March,2008 Rs
CURRENT LIABILITIES		
Sundry Creditors	17,078,732.60	18,128,646.60
Sundry Creditors ---Capital Goods	122,608,933.85	14,932,331.00
Advance from Customers	603,471.47	603,471.47
TDS Payable	1,240,357.00	1,816,356.00
Security Deposits From Suppliers And Cont.	979,332.54	988,756.54
Earnest Money	287,618.00	287,618.00
VRS Payable	1,000.00	1,000.00
Security Deposits From Licences	229,433.00	229,433.00
	143,028,878.46	36,987,612.61

Schedule-6

OPERATING AND MAINTAINANCE EXPENSES

EMPLOYEES REMUNERATION & BENEFITS

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Contribution To PF & Other Funds
 Staff Welfare Expenses

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CAMPION PROPERTIES LIMITED

SCHEDULES FORMING PART OF PROFIT AND LOSS A/C

SCHEDULE -7

ADMINISTRATION EXPENSES

	As on 31st Mar,2009	As on 31st March,2008
Auditor's Remuneration	35,000.00	35,000.00
Legal & Professional Charges	54,300.00	359,875.00
Printing Stationary & Periodicals	25,097.00	22,480.00
Postage, Telegrams, Telephone, Telex & Fax	121.00	
Registrar of Company Fees		
Rents	4,070,325.00	4,070,325.00
Interest on Loan		
Rates and taxes (Property Tax)	1,708,405.00	128,546.00
Electricity charges	3,468,658.00	353,277.00
Fuel consumed	-	-
Repairs And Maintenance Building		10,550.00
Repairs And Maintenance Office Equipment		29,267.00
Security Services		
Other Sundry Expenses	60,821.06	79,090.69
Compensation to Ex-Employee		150,000.00
	<u>9,422,727.06</u>	<u>5,238,410.69</u>



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Campion Properties Limited

DIRECTOR'S REPORT

To,
The Members

Your Directors are pleased to present Annual Report and the audited accounts for the financial year ended on 31st March, 2010.

OPERATIONS

During the year your Company has reviewed the possibilities of carrying out business as per objects of the Company; however no major operations have been carried out. During the year under review the Company has incurred a loss of Rs. 93,31,206.16/- as compared to loss of Rs. 11,092,721.06/- during the financial year 2008-2009.

The Company has entered into various properties related contracts. While benefits from such contracts will accrue in the future years, the Board of Directors shall periodically review their progress.

DIVIDEND

Your Directors do not recommend any dividend on equity share for the financial year under review.

FIXED DEPOSIT

The Company has not accepted any deposits within the meaning of Section 58A of the Companies Act, 1956 and the rules made there under.

DIRECTORS

Shri Prakash Shenoy, Director of the Company, retires by rotation and being eligible, offers himself for reappointment at the ensuing Annual General Meeting.

DIRECTOR'S RESPONSIBILITY STATEMENT:

Pursuant to the requirement under Section 217(2AA) of the Companies Act, 1956, with respect to Director's Responsibility Statement, it is hereby confirmed that:

- (i) in the preparation of the accounts for the financial year ended on 31st March, 2010, the applicable accounting standards have been followed;
- (ii) the Directors have selected such accounting policies and applied them consistently and made judgments and estimates that were reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the loss of the Company for the year under review;
- (iii) the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the



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Campion Properties Limited

Companies Act, 1956 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities ; and

- (iv) the Directors have prepared the accounts for the financial year ended 31st March, 2010 on a 'going concern' basis..

AUDITORS

M/s. ASP & Co, Chartered Accountants, who have been appointed as the Auditors of the Company, retire at the ensuing Annual General Meeting. The Company has received a consent letter from them for their reappointment. Accordingly, M/s ASP & Co, Chartered Accountants, are proposed to be appointed as Auditors of the Company at the ensuing Annual General Meeting.

AUDITORS' REPORT

The Notes to Accounts referred to in the Auditors' Report are self explanatory and therefore do not call for any further comments.

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

Information in accordance with the provisions of Section 217(1)(e) of the Companies Act, 1956, read with Companies (Disclosure of Particulars in the Report of Board of Directors) Rules, 1988 regarding conservation of energy, the Company takes necessary steps to conserve the energy. There are no reportable instances in case of research and development and technology. There were Rs. 1,72,35,340/- foreign exchange outgo and no foreign exchange earnings during the year under review.

PERSONNEL:

The Company has not paid any remuneration attracting the provisions of Section 217(2A) of the Companies Act, 1956, read with Companies (Particulars of Employees) Rules, 1975. Hence, no information is required to be appended to this report in this regard.

ACKNOWLEDGEMENT

Yours Directors would like to express their grateful appreciation for the assistance and co-operation received from the Authorities and Shareholders during the year under review

For and on behalf of the Board of Directors

Sd/-
Gaurang Shah
Director

Sd/-
Prakash Shenoy
Director

Place: Mumbai
Date : 14th May, 2010



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AUDITORS' REPORT**TO THE MEMBERS**

1. We have audited the attached Balance Sheet of Campion Properties Limited as at 31st March 2010 and also the Profit and Loss Account and Cash Flow Statement of the Company for the year ended on that date annexed thereto. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on test check basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. As required by the Companies (Auditors' Report) Order, 2003 issued by the Central Government of India in terms of Sub-Section (4A) of Section 227 of the Companies Act, 1956, we enclose in the Annexure, a statement on the matter specified in the Said Order to the extent applicable.
4. Further to our comments in the Annexure referred to in paragraph 3 above, we report that :
 - 4.1 We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit,
 - 4.2 In our opinion, proper books of account as required by law, have been kept by the Company, so far as appears from our examination of those books,
 - 4.3 The Balance Sheet, Profit and Loss Account and Cash Flow Statement dealt with by this report are in agreement with the books of account,
 - 4.4 In our opinion , the Balance Sheet, Profit and Loss account and Cash Flow Statement dealt with by this report comply with Accounting Standards as referred to in sub section (3C) of Section 211 to the Companies Act, 1956 to the extent applicable.
 - 4.5 On the basis of the written representation received from the Directors, we report that non of the directors is disqualified as on 31st March, 2010 from being appointed as a director under section 274 (1) (g) of the Companies Act, 1956.



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5. In our opinion and to the best of our information and according to the explanations given to us, the said accounts read together with the notes thereon give the information required by the Companies Act, 1956, in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:
- a) in the case of Balance Sheet , of the State of Affairs of the Company as at 31st March 2010
 - b) in case of Profit and Loss Account, of the **loss** of the Company for the year ended 31st March 2010.
 - c) in case of Cash Flow Statement , of the cash flows for the year ended on that date.

For ASP & CO

Chartered Accountants

Firm Registration No. 000576 N

Sd/-

(Rajendra Prasad)

Partner

Membership No. 098941

Place: Delhi

Date: 14th May, 2010



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Annexure to the Auditors' Report

Referred to in paragraph 3 of our report of even date

1.
 - a) The Company has maintained proper records showing full particulars including quantitative details and situation of fixed assets.
 - b) As per the information and explanation given to us, all the fixed assets have been physically verified by the management during the period under audit, which in our opinion is reasonable having regard to the size of the Company and the nature of its assets. As informed, no material discrepancies were noticed on such verification.
 - c) During the period under audit, the Company has not disposed off substantial part of its fixed assets.
2. The provisions of Clause 4(ii) (a), (b) and (c) of the Companies (Auditors' Report) Order, 2003 relating to " Inventories of the Company" are not applicable to the Company as during the period under audit the Company has no inventory.
3. According to the information and the explanation give to us, the Company has neither granted nor taken any loans, secured or unsecured to /from companies, firms or other parties in the register maintained under section 301 of the Act. Consequently, the clause 4 (iii) (a) to (g) of the Companies (Auditor's Report) Order, 2003 not applicable to the Company.
4. In our opinion and according to the information and explanations given to us, there are adequate internal control procedure commensurate with the size of the Company and the nature of its business with regard to purchases of inventory and fixed assets and for the sale of goods. During the course of our audit, we have not observed any continuing failures to correct major weaknesses in internal controls.
5. According to the information and the explanation given to us, during the period under audit there have been no transaction of purchases of materials and sale of goods, materials and services which need to be entered in to the Register maintained under section 301 of the Companies Act, 1956. Consequently, the clause 4 (v) (b) of the Companies (Auditors' Report) Order, 2003 are not applicable to the Company.
6. As per the information and explanation given to us, the Company has not accepted any deposits from the public in terms of Sections 58 A and 58 AA of the Companies Act, 1956 and the Companies (Acceptance of deposits) Rules, 1975.
7. In our opinion, the Company has an internal audit system commensurate with the nature and size of its business.
8. As informed to us, the maintenance of cost records has not been prescribed by the Central overnment under section 209 (1) (d) of the Companies Act, 1956.



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9. In respect of statutory dues:

a) The Company has been generally regular in depositing undisputed statutory dues including provident fund, investor Education and Protection Fund, Income Tax, Wealth Tax, custom duty, Excise duty, cess with appropriate authorities.

b) Accordingly to the information and explanation given to us, there are no undisputed amounts payable in respect of such statutory dues which have remained outstanding as at 31st March 2010 for a period of more than six months from the date they become payable.

c) According to the information and explanation given to us, there are no disputed amounts payable in respect of such statutory dues have remained outstanding as at 31st March 2010.

10. The accumulated losses of the Company at the end of the financial year are more than the net worth of Company and it has incurred cash losses in the current financial year and in the immediately preceding financial year also. (Further refer Note. 1 of Notes to Accounts).

11. In our opinion and according to the information and explanation given to us, the Company has not defaulted in repayment of the dues to a financial institution and bank.

12. Based on our examination of the records and the information and explanations given to us, the Company has not granted any loans or advances on the basis of security by way of pledge of shares, debentures and other securities.

13. In our opinion, the Company is not a chit fund, or a nidhi / mutual benefit fund/society. Therefore, the provisions of clause 4 (xiii) of the Companies (Auditor's Report) Order, 2003 are not applicable to the Company.

14. The Company is not dealing or trading in shares, securities, debentures and other investments. Accordingly, the provisions of clause 4 (xiv) of the Companies (Auditors' Report) Order, 2003 are not applicable to the Company.

15. According to information and explanations given to us, the Company has not given any guarantee for loans taken by others from banks and financial institutions.

16. According to information and explanation given to us, the Company has not obtained any term loan from any bank/ financial institution; therefore, the provisions of clause (xvi) of the Companies (Auditors' Report) Order, 2003 are not applicable to it.

17. According to the information and explanations given to us and on an overall examination of the Balance Sheet of the Company, we are of the opinion that the funds raised on short-term basis are not been used for long-term investment or vice-versa.



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18. The Company has not made any preferential allotment of shares to parties and companies covered in the Register maintained under section 301 of the Companies Act, 1956.
19. The Company has not issued any debentures.
20. The provisions of clause 4(xx) of the Companies (Auditor's Report) Order, 2003 relating to "the disclosure of end use of the money raised by public issue" are not applicable to the Company.
21. As per the information and explanations given to us, no fraud on or by the Company has been noticed or reported during the period under audit.

For ASP & CO.

Chartered Accountants

Firm Registration No. 000576 N

Sd/-

(Rajendra Prasad)

Partner

Membership No. 098941

Place: New Delhi

Dated: 14th May, 2010



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CAMPION PROPERTIES LIMITED**BALANCE SHEET AS AT 31st MARCH 2010**

SCHEDULE	Rs	As at	As at
		31st March, 2010	31st March, 2009
		Rs	Rs
A SOURCES OF FUNDS			
Shareholders' Funds			
Share Capital Account	1	35,636,010.00	35,636,010.00
Unsecured Loans	2	1,146,245,235.00	908,285,235.00
TOTAL		1,181,881,245.00	943,921,245.00
B APPLICATION OF FUNDS			
FIXED ASSETS	3		
Gross Block		164,740,984.00	164,740,984.00
Less: Accumulated Depreciation		12,482,345.10	10,812,351.10
		152,258,638.90	153,928,632.90
CAPITAL WIP		758,607,708.85	641,410,461.38
CURRENT ASSETS, LOANS & ADVANCES	4		
Cash & Bank Balances		13,967,208.47	525,852.82
Loans & Advances		25,754,310.87	33,377,380.43
Security Deposits		14,820,723.99	12,420,724.00
		54,542,243.33	46,323,957.25
LESS			
CURRENT LIABILITIES & PROVISIONS	5		
Current Liabilities		38,145,624.17	143,028,878.46
Provision		0.00	0.00
		16,396,619.16	(96,704,921.21)
Profit & Loss Account		254,618,278.09	245,287,071.93
SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS	7		
TOTAL		1,181,881,245.00	943,921,245.00

For and on behalf of the Board

As per our Report of even date

Sd/-
Gaurang Shah
DirectorSd/-
Prakash Shenoy
DirectorSd/-
Tunu Sahu
Asst. Company SecretaryFor ASP & Co.
Chartered Accountants
Firm Registration No. 000576NSd-
Rajendra Prasad
Partner
(M.No. 098941)Place: New Delhi
Date : 14th May, 2010**TRUE COPY** *K. Srinath***THIS ANNEXURE IS THE TRUE COPY
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CAMPION PROPERTIES LIMITED

Cash Flow Statement for the year ended 31st March, 2010

	For the year ended 31st March, 2010 Rs	For the year ended 31st March, 2009 Rs
Cash flows from operating activities		
Net profit before taxation, and extraordinary item	(9,331,206.16)	(11,092,721.06)
Adjustments for:		
Depreciation	1,669,994.00	1,669,994.00
Operating profit before working capital changes	(7,661,212.16)	(9,422,727.06)
Increase in Sundry Creditors	(104,883,254.29)	106,041,265.85
Net Cash generated from operations	(112,544,466.45)	96,618,538.79
Cash flows from investing activities		
Increase In Capital WIP	(117,197,247.47)	(402,709,195.44)
Increase in Advances	5,223,069.57	(10,486,885.43)
Net cash from investing activities	(111,974,177.90)	(413,196,080.87)
Cash flows from financing activities		
Proceeds from long-term borrowings	237,960,000.00	314,600,000.00
Net cash received from financing activities	237,960,000.00	314,600,000.00
Net increase in cash and cash equivalents	13,441,355.65	(1,977,542.08)
Cash and cash equivalents at beginning of period	525,852.82	2,503,394.90
Cash and cash equivalents at end of period	13,967,208.47	525,852.82

For and on behalf of the Board

As per our Report of even date

Sd/-
Gaurang Shah
DirectorSd/-
Prakash Shenoy
DirectorSd/-
Tunu Sahu
Asst. Company SecretaryFor ASP & Co.
Chartered Accountants
Firm Registration No. 000576NPlace: New Delhi
Date : 14th May, 2010Sd/-
Rajendra Prasad
Partner
(M.No. 098941)

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CAMPION PROPERTIES LIMITED

SCHEDULE FORMING PART OF BALANCE SHEET

SCHEDULE '1'
SHARE CAPITAL

Authorised:
36,00,000 Equity Shares of Rs. 10 each

Issued, Subscribed and Paid up :

35,63,601 Equity Shares of Rs. 10 each fully paid up

(Out of the above shares 35,53,601 are allotted as fully paid up under demerger scheme of Hotel Ranjit, New Delhi from ITDC to the company sanctioned by Department of Company Affairs, Govt of India vide its order dated 12/7/2002 without payment being received)
35,63,601 equity shares are held by the holding company M/s Reliance Communications Limited

SCHEDULE '2'
Unsecured Loans
Reliance Communications Limited (Holding Company)

	As at 31st March, 2010	As at 31st March, 2009
Rs	Rs	Rs
	36,000,000.00	36,000,000.00
	<u>36,000,000.00</u>	<u>36,000,000.00</u>
	35,636,010.00	35,636,010.00
	<u>35,636,010.00</u>	<u>35,636,010.00</u>
	1,146,245,235.00	908,285,235.00
	<u>1,146,245,235.00</u>	<u>908,285,235.00</u>



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CAMPION PROPERTIES LIMITED

SCHEDULE FORMING PART OF BALANCE SHEET

SCHEDULE 3

Fixed Assets

(Rupees)

GROSS BLOCK				DEPRECIATION			NET BLOCK			
DESCRIPTION	AS ON 31.03.2009	ADDITION DURING THE YEAR	DEDUCTIONS DURING THE YEAR	AS ON 31.03.2010	UPTO 31.03.2009	FOR THE YEAR DURING THE YEAR	DEDUCTION DURING THE YEAR	UPTO 31.03.2010	AS ON 31.03.2010	AS ON 31.03.2009
1.LEASEHOLD LAND	164,629,259.00			164,629,259.00	10,782,415.38	1,662,921.81	-	12,445,337.19	152,183,921.81	153,846,843.62
2.BUILDING	-			-	-	7,072.19	-	-	-	-
3. FURNITURE & FIXTURE	111,725.00			111,725.00	29,935.72	7,072.19	-	37,007.91	74,717.09	81,789.28
TOTAL	164,740,984.00			164,740,984.00	10,812,351.10	1,669,994.00	-	12,482,345.10	152,258,638.90	153,928,632.90
PREVIOUS YEAR	165,391,913.00	-	650,929.00	164,740,984.00	9,793,286.10	1,669,994.00	650,929.00	10,812,351.10	153,928,632.90	155,598,626.90

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CAMPION PROPERTIES LIMITED

SCHEDULE FORMING PART OF BALANCE SHEET

SCHEDULE -4

CURRENT ASSETS LOANS AND ADVANCES

CURRENT ASSETS

CASH & BANK BALANCES

Cash Balance on hand
Bank Balances
In current account with Schedule Banks

	As at 31st March, 2010		As at 31st March, 2009	
	Rs	Rs	Rs	Rs
Cash Balance on hand	72.95		2,242.95	
Bank Balances				
In current account with Schedule Banks	13,967,135.52	13,967,208.47	523,609.87	525,852.82
LOANS & ADVANCES				
Advances recoverable in cash or kind or for value to be received				
UNSECURED				
Considered Good	25,754,310.87		33,377,380.43	
Considered doubtful				
Less: Provision for doubtful advances		25,754,310.87		33,377,380.43
SECURITY DEPOSITS				
Less: Provisions	14,820,723.99 0.00	14,820,723.99	12,420,724.00 0.00	12,420,724.00
		54,542,243.33		46,323,957.25



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CAMPION PROPERTIES LIMITED

SCHEDULE FORMING PART OF BALANCE SHEET

Schedule-5

CURRENT LIABILITIES AND PROVISIONS

	As at 31st March, 2010	As at 31st March, 2009
	Rs	Rs
CURRENT LIABILITIES		
Sundry Creditors	30,213,048.85	17,078,732.60
Sundry Creditors ---Capital Goods	-	122,608,933.85
Advance from Customers	603,471.47	603,471.47
TDS Payable	319,473.00	1240357.00
Security Deposits From Suppliers And Contractors	6,491,579.85	979332.54
Earnest Money	287,618.00	287,618.00
VRS Payable	1,000.00	1,000.00
Security Deposits From Licences	229,433.00	229,433.00
	38,145,624.17	143,028,878.46



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SCHEDULE FORMING PART OF FINANCIAL STATEMENTS

Schedule 7

SIGNIFICANT ACCOUNTING POLICY AND NOTES TO ACCOUNTS

A. SIGNIFICANT ACCOUNTING POLICY

1. Method of Accounting

The Company follows the mercantile system of accounting and recognises income and expenditure on accrual basis except prepaid insurance. The accounts are prepared under the historical cost convention and in accordance with applicable Accounting Standards.

2. Fixed Assets

Fixed assets have been stated at the historical cost.

3. Depreciation

Depreciation on Fixed Assets is provided on Straight Line Method. Leasehold Land is amortised over the period of Lease.

4. Inventories

All the items of Inventories have been valued at Cost or Net Realisable Value whichever is lower.

5. Foreign Currency Transactions:

Transactions denominated in foreign currencies are recorded at the exchange rate prevailing at the time of transaction.

Monetary assets and liabilities related to foreign currency transactions remaining unsettled are translated at year-end rates.

6. Retirements Benefits

Company's contribution to Provident Fund and Superannuation Fund are charged to Profit & Loss Account. Liability for Gratuity and Leave Encashment Benefit is provided on accrual basis as determined on actuarial valuation.

7. Taxation

Current tax is determined as the amount of tax payable in respect of estimated taxable income for the year and in accordance with the provision of Income tax Act, 1961. Deferred tax is recognised using the enacted tax rates and laws as on the Balance Sheet date, subject to the consideration of prudence in respect of deferred tax assets on all timing differences, between taxable income and accounting income that originate in one period and are capable of reversal in one of more subsequent periods.

8. Use of Estimates

The preparation and presentation of Financial Statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities and disclosure of contingent liabilities on the date of the Financial Statements and the reported amount of revenues and expenses during the reporting period. Difference



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between the actual results and estimates is recognised in the period in which the results are known/ materialised.

9. Contingent Liabilities

Contingent liabilities are not provided for and are disclosed by way of note.

B. NOTES TO ACCOUNTS

1. Though the accumulated losses of the Company have exceeded its net worth as on 31st March 2010, the Company does not have any intention to suspend the operational activities. Further in view of :

- Construction work going on at site
- Agreement with architect for the construction of building and various contractors for construction work and future plan of the Company
- The Company has been funded by its Holding Company.

The accounts have been prepared on going concern basis.

2. Following disclosures are made for Contingent Liabilities not provided for in accordance with AS-29, on provisions, contingent liabilities and contingent assets:

- (i) Claim by one ex employee filed with labour court for which amount cannot be estimated.
- (ii) A sum of Rs 24,227(Previous Year-Rs. 24,227) was attached by EPF authority (PF Commissioner) and the case is pending in the court.
- (iii) The total cost of capital commitment as on 31st March 2010 is Rs. 34,66,62,827/- (Previous year Rs 8,31,70,550/-)

3. There are no reported Micro, Small & Medium Enterprises as defined in the "The Micro, Small & Medium Enterprises Development Act, 2006" to whom the Company owes dues.

4. The Gratuity Liability has been provided on accrual basis as per actuarial valuation, however at present the Company does not have any employee hence no provision has been made.

5. Balances of Creditors and Loans & Advances are subject to confirmation.

6. Remuneration to Auditors

	2009-2010 (Rs. In Lacs)	2008-2009 (Rs. In Lacs)
Audit fee(including service tax)	0.35	0.35
Tax Audit fee(including service tax)	NIL	NIL
Out of Pocket expenses	NIL	NIL

7. In the opinion of the management, the current assets and loans & advances are at least equal to the value stated in the Balance Sheet, if realised in the ordinary course of business.

8. The Company is solely in development of properties, thus in the absence of any segment, separate reporting as per AS-17 is not made.

9. Disclosure of information on Related Parties and Related Party Transactions(AS-18):



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Related Parties: Reliance Communications Ltd. (Holding Company)

Transactions occurred during the year:

Particulars	Rupees	
	2009-2010	2008-2009
Unsecured loan received	23,79,60,000	31,46,00,000

Closing balance as on 31st March 2010

Particulars	Rupees	
	As On 31.03.2010	As On 31.03.2009
Unsecured loan	114,62,45,235	90,82,85,235

10. Deferred Taxation: In compliance with AS-22, "Accounting for Taxes on Income" issued by "The Institute of Chartered Accountants of India", the deferred tax asset arising on account of the brought forward losses, unabsorbed depreciation and current year loss etc. has not been recognised in view of consideration of prudence and uncertainty regarding the realisation of the same in the foreseeable future.

11. Disclosure for Leases Transactions (AS-19):

The Company has entered into lease for 99 years with Land and Development Officer, Ministry of Urban Development, for land.

Items	Rupees	
	2009-2010	2008-2009
Minimum Lease payments		
-Not later than one year	40,70,325	40,70,325
-Later than one year but not more than 5 years	1,87,23,495	1,75,02,398
- more than 5 years	1,66,18,84,189	1,66,71,75,612
Total	1,68,46,78,009	1,68,87,48,335
Amount charged to P&L Account	40,70,325	40,70,325

12. Earning per share (EPS)- The numerators and denominators used to calculate Basic and Diluted Earnings per share

Particulars	2009-2010	2008-2009
Profit / (Loss) attributable to the Equity Shareholders (A) - Rs	(93,31,206)	(11,092,721)
Basic/weighted average number of equity shares Outstanding during the period (B)	35,63,601	35,63,601
Nominal value of Equity Share – Rs	10	10
EPS (A/B) – Rs	(2.62)	(3.11)



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13. Previous year figures have been rearranged or regrouped wherever necessary.

14. Additional Information pursuant to the requirement of Part-II of schedule VI of the Companies Act,1956

- a) Value of Imports on CIF basis during the year – Rs 1,72,35,340/- (Previous year – Rs Nil)
- b) Expenditure in foreign currency during the year – Rs. Nil (Previous year – Rs Nil)
- c) Consumption of Imported & indigenous components-Rs. Nil (Previous year – Rs Nil)

15. Earnings in foreign currency Rs. Nil. (Previous year – Rs Nil)

16. The Value of the closing stock of inventories as at 31st March, 2010 is Rs Nil. (Previous year – Rs Nil)

17. Schedule 1 to 7 form an integral part of the Balance Sheet and Profit & Loss Account.

18. Information pursuant to Part IV of Schedule VI to the Companies Act,1956:

I. Balance Sheet Abstract and Company's General Business Profile:

Registration No.	1	1	2	1	6	0				
State Code	5	5								
Balance Sheet Date	3	1		0	3		2	0	1	0

II. Capital raised during the period (Amount in Rs. Thousand)

Public Issue						N	I	L
Right Issue						N	I	L
Bonus Issue						N	I	L
Private Placement						N	I	L

III. Position of Mobilisation and Deployment of Funds (Amount in Rs. thousand)

Total Liabilities		1	1	8	1	8	8	1
Total Assets		1	1	8	1	8	8	1

Sources of Funds

Paid Up Capital				3	5	6	3	6
Reserve & Surplus						N	I	L
Secured Loans						N	I	L
Unsecured Loans		1	1	4	6	2	4	5

Application of Funds

Goodwill								
Net Fixed Assets			9	1	0	8	6	6



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Investments						N	I	L
Net Current Assets				1	6	3	9	7
Misc. Expenditure						N	I	L
Accumulated Losses			2	5	4	6	1	8

IV. Performance of Company (Amount in Rs Thousand)

Turnover (includes other Income)						N	I	L
Total Expenditure					9	3	3	1
Profit(+)/Loss(-) Before Tax				-	9	3	3	1
Profit(+)/Loss(-) After Tax				-	9	3	3	1
Earning Per Share in Rs				-	2	.	6	2
Dividend Rate						N	I	L

V. Generic Names of Principal Products of Company (as per monetary terms)

Item Code (ITC Code)	N	O	T	A	P	P	L	I	C	A	B	L	E	
Product Description														

For and on behalf of the Board

As per our report of even date
For ASP & Co.
Chartered Accountants
Firm Reg. No.000576

Sd/-
Gaurang Shah
Director

Sd/-
Prakash Shenoy
Director

Sd/-
Tunu Sahu
Asst. Company Secretary

Sd/-
Rajendra Prasad
Partner
(M.No.098941)

Place: New Delhi
Date: 14th May, 2010



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AUDITORS' REPORT**TO THE MEMBERS**

1. We have audited the attached Balance Sheet of Campion Properties Limited as at 31st March 2010 and also the Profit and Loss Account and Cash Flow Statement of the Company for the year ended on that date annexed thereto. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on test check basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. As required by the Companies (Auditors' Report) Order, 2003 issued by the Central Government of India in terms of Sub-Section (4A) of Section 227 of the Companies Act, 1956, we enclose in the Annexure, a statement on the matter specified in the Said Order to the extent applicable.
4. Further to our comments in the Annexure referred to in paragraph 3 above, we report that :
 - 4.1 We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit,
 - 4.2 In our opinion, proper books of account as required by law, have been kept by the Company, so far as appears from our examination of those books,
 - 4.3 The Balance Sheet, Profit and Loss Account and Cash Flow Statement dealt with by this report are in agreement with the books of account,
 - 4.4 In our opinion , the Balance Sheet, Profit and Loss account and Cash Flow Statement dealt with by this report comply with Accounting Standards as referred to in sub section (3C) of Section 211 to the Companies Act, 1956 to the extent applicable.
 - 4.5 On the basis of the written representation received from the Directors, we report that non of the directors is disqualified as on 31st March, 2010 from being appointed as a director under section 274 (1) (g) of the Companies Act, 1956.



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5. In our opinion and to the best of our information and according to the explanations given to us, the said accounts read together with the notes thereon give the information required by the Companies Act, 1956, in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:
- a) in the case of Balance Sheet , of the State of Affairs of the Company as at 31st March 2010
 - b) in case of Profit and Loss Account, of the **loss** of the Company for the year ended 31st March 2010.
 - c) in case of Cash Flow Statement , of the cash flows for the year ended on that date.

For ASP & CO

Chartered Accountants

Firm Registration No. 000576 N

Sd/-

(Rajendra Prasad)

Partner

Membership No. 098941

Place: Delhi

Date: 14th May, 2010



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Annexure to the Auditors' Report

Referred to in paragraph 3 of our report of even date

1.
 - a) The Company has maintained proper records showing full particulars including quantitative details and situation of fixed assets.
 - b) As per the information and explanation given to us, all the fixed assets have been physically verified by the management during the period under audit, which in our opinion is reasonable having regard to the size of the Company and the nature of its assets. As informed, no material discrepancies were noticed on such verification.
 - c) During the period under audit, the Company has not disposed off substantial part of its fixed assets.
2. The provisions of Clause 4(ii) (a), (b) and (c) of the Companies (Auditors' Report) Order, 2003 relating to " Inventories of the Company" are not applicable to the Company as during the period under audit the Company has no inventory.
3. According to the information and the explanation give to us, the Company has neither granted nor taken any loans, secured or unsecured to /from companies, firms or other parties in the register maintained under section 301 of the Act. Consequently, the clause 4 (iii) (a) to (g) of the Companies (Auditor's Report) Order, 2003 not applicable to the Company.
4. In our opinion and according to the information and explanations given to us, there are adequate internal control procedure commensurate with the size of the Company and the nature of its business with regard to purchases of inventory and fixed assets and for the sale of goods. During the course of our audit, we have not observed any continuing failures to correct major weaknesses in internal controls.
5. According to the information and the explanation given to us, during the period under audit there have been no transaction of purchases of materials and sale of goods, materials and services which need to be entered in to the Register maintained under section 301 of the Companies Act, 1956. Consequently, the clause 4 (v) (b) of the Companies (Auditors' Report) Order, 2003 are not applicable to the Company.
6. As per the information and explanation given to us, the Company has not accepted any deposits from the public in terms of Sections 58 A and 58 AA of the Companies Act, 1956 and the Companies (Acceptance of deposits) Rules, 1975.
7. In our opinion, the Company has an internal audit system commensurate with the nature and size of its business.
8. As informed to us, the maintenance of cost records has not been prescribed by the Central overnment under section 209 (1) (d) of the Companies Act, 1956.



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9. In respect of statutory dues:

a) The Company has been generally regular in depositing undisputed statutory dues including provident fund, investor Education and Protection Fund, Income Tax, Wealth Tax, custom duty, Excise duty, cess with appropriate authorities.

b) Accordingly to the information and explanation given to us, there are no undisputed amounts payable in respect of such statutory dues which have remained outstanding as at 31st March 2010 for a period of more than six months from the date they become payable.

c) According to the information and explanation given to us, there are no disputed amounts payable in respect of such statutory dues have remained outstanding as at 31st March 2010.

10. The accumulated losses of the Company at the end of the financial year are more than the net worth of Company and it has incurred cash losses in the current financial year and in the immediately preceding financial year also. (Further refer Note. 1 of Notes to Accounts).

11. In our opinion and according to the information and explanation given to us, the Company has not defaulted in repayment of the dues to a financial institution and bank.

12. Based on our examination of the records and the information and explanations given to us, the Company has not granted any loans or advances on the basis of security by way of pledge of shares, debentures and other securities.

13. In our opinion, the Company is not a chit fund, or a nidhi / mutual benefit fund/society. Therefore, the provisions of clause 4 (xiii) of the Companies (Auditor's Report) Order, 2003 are not applicable to the Company.

14. The Company is not dealing or trading in shares, securities, debentures and other investments. Accordingly, the provisions of clause 4 (xiv) of the Companies (Auditors' Report) Order, 2003 are not applicable to the Company.

15. According to information and explanations given to us, the Company has not given any guarantee for loans taken by others from banks and financial institutions.

16. According to information and explanation given to us, the Company has not obtained any term loan from any bank/ financial institution; therefore, the provisions of clause (xvi) of the Companies (Auditors' Report) Order, 2003 are not applicable to it.

17. According to the information and explanations given to us and on an overall examination of the Balance Sheet of the Company, we are of the opinion that the funds raised on short-term basis are not been used for long-term investment or vice-versa.



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18. The Company has not made any preferential allotment of shares to parties and companies covered in the Register maintained under section 301 of the Companies Act, 1956.
19. The Company has not issued any debentures.
20. The provisions of clause 4(xx) of the Companies (Auditor's Report) Order, 2003 relating to "the disclosure of end use of the money raised by public issue" are not applicable to the Company.
21. As per the information and explanations given to us, no fraud on or by the Company has been noticed or reported during the period under audit.

For ASP & CO.

Chartered Accountants

Firm Registration No. 000576 N

Sd/-

(Rajendra Prasad)

Partner

Membership No. 098941

Place: New Delhi

Dated: 14th May, 2010



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CAMPION PROPERTIES LIMITED

Profit and Loss Account for the year ended 31st March, 2010

	SCHEDULE	For the year ended 31st March, 2010	For the year ended 31st March, 2009
		Rs	Rs
INCOME			
Other Income		-	-
		<u>0.00</u>	<u>0.00</u>
EXPENDITURE			
Administrative Expenses	6	7,661,212.16	9,422,727.06
Depreciation		1,669,994.00	1,669,994.00
		<u>9,331,206.16</u>	<u>11,092,721.06</u>
Profit/ (Loss) for the year		<u>(9,331,206.16)</u>	<u>(11,092,721.06)</u>
Balance Brought Forward		(245,287,071.93)	(234,194,350.87)
Profit/(Loss) After Tax Carried to Balance Sheet		(254,618,278.09)	(245,287,071.93)
Number of Equity Shares outstanding		3,563,601	3,563,601
Profit/(Loss) for calculation of EPS		(9,331,206.16)	(11,092,721.06)
Nominal value of Share		10.00	10.00
Basic and diluted earning per share		(2.62)	(3.11)
SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS	7		

For and on behalf of the Board

As per our Report of even date

For ASP & Co.

Chartered Accountants

Firm Registration No. 000576 N

Sd/-
Gaurang Shah
DirectorSd/-
Prakash Shenoy
DirectorSd/-
Tunu Sahu
Asst. Company SecretarySd/-
Rajendra Prasad
Partner
(M.No. 098941)Place: New Delhi
Date : 14th May, 2010**TRUE COPY** *K. Srinath***THIS ANNEXURE IS THE TRUE COPY
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CAMPION PROPERTIES LIMITED

SCHEDULES FORMING PART OF PROFIT AND LOSS ACCOUNT

SCHEDULE -6

ADMINISTRATION EXPENSES

	For the year ended 31st March, 2010 Rs	For the year ended 31st March, 2009 Rs
Auditor's Remuneration	35,000.00	35,000.00
Legal & Professional Charges	63,600.00	54,300.00
Printing Stationary & Periodicals	1,830.00	25,097.00
Postage, Telegrams, Telephone, Telex & Fax	-	121.00
Bank Charges	4,467.15	
Rents	4,070,325.00	4,070,325.00
Rates and taxes (Property Tax)	1,708,405.00	1,708,405.00
Electricity charges	1,740,802.00	3,468,658.00
Other Sundry Expenses	36,783.01	60,821.06
	7,661,212.16	9,422,727.06



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SCHEDULE FORMING PART OF FINANCIAL STATEMENTS

Schedule 7

SIGNIFICANT ACCOUNTING POLICY AND NOTES TO ACCOUNTS

A. SIGNIFICANT ACCOUNTING POLICY

1. Method of Accounting

The Company follows the mercantile system of accounting and recognises income and expenditure on accrual basis except prepaid insurance. The accounts are prepared under the historical cost convention and in accordance with applicable Accounting Standards.

2. Fixed Assets

Fixed assets have been stated at the historical cost.

3. Depreciation

Depreciation on Fixed Assets is provided on Straight Line Method. Leasehold Land is amortised over the period of Lease.

4. Inventories

All the items of Inventories have been valued at Cost or Net Realisable Value whichever is lower.

5. Foreign Currency Transactions:

Transactions denominated in foreign currencies are recorded at the exchange rate prevailing at the time of transaction.

Monetary assets and liabilities related to foreign currency transactions remaining unsettled are translated at year-end rates.

6. Retirements Benefits

Company's contribution to Provident Fund and Superannuation Fund are charged to Profit & Loss Account. Liability for Gratuity and Leave Encashment Benefit is provided on accrual basis as determined on actuarial valuation.

7. Taxation

Current tax is determined as the amount of tax payable in respect of estimated taxable income for the year and in accordance with the provision of Income tax Act, 1961. Deferred tax is recognised using the enacted tax rates and laws as on the Balance Sheet date, subject to the consideration of prudence in respect of deferred tax assets on all timing differences, between taxable income and accounting income that originate in one period and are capable of reversal in one of more subsequent periods.

8. Use of Estimates

The preparation and presentation of Financial Statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities and disclosure of contingent liabilities on the date of the Financial Statements and the reported amount of revenues and expenses during the reporting period. Difference



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between the actual results and estimates is recognised in the period in which the results are known/ materialised.

9. Contingent Liabilities

Contingent liabilities are not provided for and are disclosed by way of note.

B. NOTES TO ACCOUNTS

1. Though the accumulated losses of the Company have exceeded its net worth as on 31st March 2010, the Company does not have any intention to suspend the operational activities. Further in view of :

- Construction work going on at site
- Agreement with architect for the construction of building and various contractors for construction work and future plan of the Company
- The Company has been funded by its Holding Company.

The accounts have been prepared on going concern basis.

2. Following disclosures are made for Contingent Liabilities not provided for in accordance with AS-29, on provisions, contingent liabilities and contingent assets:

- (i) Claim by one ex employee filed with labour court for which amount cannot be estimated.
- (ii) A sum of Rs 24,227(Previous Year-Rs. 24,227) was attached by EPF authority (PF Commissioner) and the case is pending in the court.
- (iii) The total cost of capital commitment as on 31st March 2010 is Rs. 34,66,62,827/- (Previous year Rs 8,31,70,550/-)

3. There are no reported Micro, Small & Medium Enterprises as defined in the "The Micro, Small & Medium Enterprises Development Act, 2006" to whom the Company owes dues.

4. The Gratuity Liability has been provided on accrual basis as per actuarial valuation, however at present the Company does not have any employee hence no provision has been made.

5. Balances of Creditors and Loans & Advances are subject to confirmation.

6. Remuneration to Auditors

	2009-2010 (Rs. In Lacs)	2008-2009 (Rs. In Lacs)
Audit fee(including service tax)	0.35	0.35
Tax Audit fee(including service tax)	NIL	NIL
Out of Pocket expenses	NIL	NIL

7. In the opinion of the management, the current assets and loans & advances are at least equal to the value stated in the Balance Sheet, if realised in the ordinary course of business.

8. The Company is solely in development of properties, thus in the absence of any segment, separate reporting as per AS-17 is not made.

9. Disclosure of information on Related Parties and Related Party Transactions(AS-18):



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Related Parties: Reliance Communications Ltd. (Holding Company)

Transactions occurred during the year:

Particulars	Rupees	
	2009-2010	2008-2009
Unsecured loan received	23,79,60,000	31,46,00,000

Closing balance as on 31st March 2010

Particulars	Rupees	
	As On 31.03.2010	As On 31.03.2009
Unsecured loan	114,62,45,235	90,82,85,235

10. Deferred Taxation: In compliance with AS-22, "Accounting for Taxes on Income" issued by "The Institute of Chartered Accountants of India", the deferred tax asset arising on account of the brought forward losses, unabsorbed depreciation and current year loss etc. has not been recognised in view of consideration of prudence and uncertainty regarding the realisation of the same in the foreseeable future.

11. Disclosure for Leases Transactions (AS-19):

The Company has entered into lease for 99 years with Land and Development Officer, Ministry of Urban Development, for land.

Items	Rupees	
	2009-2010	2008-2009
Minimum Lease payments		
-Not later than one year	40,70,325	40,70,325
-Later than one year but not more than 5 years	1,87,23,495	1,75,02,398
- more than 5 years	1,66,18,84,189	1,66,71,75,612
Total	1,68,46,78,009	1,68,87,48,335
Amount charged to P&L Account	40,70,325	40,70,325

12. Earning per share (EPS)- The numerators and denominators used to calculate Basic and Diluted Earnings per share

Particulars	2009-2010	2008-2009
Profit / (Loss) attributable to the Equity Shareholders (A) - Rs	(93,31,206)	(11,092,721)
Basic/weighted average number of equity shares Outstanding during the period (B)	35,63,601	35,63,601
Nominal value of Equity Share – Rs	10	10
EPS (A/B) – Rs	(2.62)	(3.11)



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13. Previous year figures have been rearranged or regrouped wherever necessary.

14. Additional Information pursuant to the requirement of Part-II of schedule VI of the Companies Act,1956

- a) Value of Imports on CIF basis during the year – Rs 1,72,35,340/- (Previous year – Rs Nil)
- b) Expenditure in foreign currency during the year – Rs. Nil (Previous year – Rs Nil)
- c) Consumption of Imported & indigenous components-Rs. Nil (Previous year – Rs Nil)

15. Earnings in foreign currency Rs. Nil. (Previous year – Rs Nil)

16. The Value of the closing stock of inventories as at 31st March, 2010 is Rs Nil. (Previous year – Rs Nil)

17. Schedule 1 to 7 form an integral part of the Balance Sheet and Profit & Loss Account.

18. Information pursuant to Part IV of Schedule VI to the Companies Act,1956:

I. Balance Sheet Abstract and Company's General Business Profile:

Registration No.	1	1	2	1	6	0				
State Code	5	5								
Balance Sheet Date	3	1		0	3		2	0	1	0

II. Capital raised during the period (Amount in Rs. Thousand)

Public Issue						N	I	L
Right Issue						N	I	L
Bonus Issue						N	I	L
Private Placement						N	I	L

III. Position of Mobilisation and Deployment of Funds (Amount in Rs. thousand)

Total Liabilities		1	1	8	1	8	8	1
Total Assets		1	1	8	1	8	8	1

Sources of Funds

Paid Up Capital				3	5	6	3	6
Reserve & Surplus						N	I	L
Secured Loans						N	I	L
Unsecured Loans		1	1	4	6	2	4	5

Application of Funds

Goodwill								
Net Fixed Assets			9	1	0	8	6	6



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Investments						N	I	L
Net Current Assets				1	6	3	9	7
Misc. Expenditure						N	I	L
Accumulated Losses			2	5	4	6	1	8

IV. Performance of Company (Amount in Rs Thousand)

Turnover (includes other Income)						N	I	L
Total Expenditure					9	3	3	1
Profit(+)/Loss(-) Before Tax				-	9	3	3	1
Profit(+)/Loss(-) After Tax				-	9	3	3	1
Earning Per Share in Rs				-	2	.	6	2
Dividend Rate						N	I	L

V. Generic Names of Principal Products of Company (as per monetary terms)

Item Code (ITC Code)	N	O	T	A	P	P	L	I	C	A	B	L	E	
Product Description														

For and on behalf of the Board

As per our report of even date
For ASP & Co.
Chartered Accountants
Firm Reg. No.000576

Sd/-
Gaurang Shah
Director

Sd/-
Prakash Shenoy
Director

Sd/-
Tunu Sahu
Asst. Company Secretary

Sd/-
Rajendra Prasad
Partner
(M.No.098941)

Place: New Delhi
Date: 14th May, 2010



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CAMPION PROPERTIES LIMITED
Standalone Balance Sheet for period 01/04/2010 to 31/03/2011

[610000] General information about financial statements

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011	01/04/2009 to 31/03/2010
Disclosure of general information about company [abstract]		
Disclosure of company information [abstract]		
Name of company	CAMPION PROPERTIES LIMITED	
Corporate identity number	U55101MH2001PLC218815	
Permanent account number of entity	AABCH1761P	
Address of registered office of company	H Block, 1st Floor, Dhirubhai Ambani Knowledge City, Navi Mumbai - 400710	
Type of industry	Commercial and Industrial	
Disclosure of document information [abstract]		
Date of board meeting when final accounts were approved	28/05/2011	
Date of start of reporting period	01/04/2010	01/04/2009
Date of end of reporting period	31/03/2011	31/03/2010
Nature of report standalone consolidated	Standalone	
Content of report	Balance Sheet	
Description of presentation currency	INR	
Level of rounding used in financial statements	Actual	
Type of balance sheet	Sources and Application of Funds [Vertical Format]	
Type of cash flow statement	Indirect Method	
Disclosure of other general information [abstract]		
SRN of form 66	P73444630	

[630000] Disclosures - Directors report

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011
Disclosure in board of directors report [text block]	Textual information (1) [See below]



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Disclosure in board of directors report [text block]

Your Directors are pleased to present Annual Report and the audited accounts for the financial year ended on 31st March, 2011.

During the year your Company has reviewed the possibilities of carrying out business as per objects of the Company; however no major operations have been carried out. During the view the Company has incurred a loss of Rs. 262,30,359.17/- as compared to loss of Rs. 93,31,206.16/- during the financial year 2009-2010.

The Company has entered into various properties related contracts. While benefits from such contracts will accrue in the future years, the Board of Directors shall periodically review their progress.

Your Directors do not recommend any dividend on equity share for the financial year under review.

The Company has not accepted any deposits within the meaning of Section 58A of the Companies Act, 1956 and the rules made there under.

Shri Gaurang Shah, Director of the Company, retires by rotation and being eligible, offers himself for reappointment at the ensuing Annual General Meeting.

During the year under review, in order to facilitate greater administrative convenience the Company has been filed a petition with Company Law Board Northern Region Bench, New Delhi for shifting of its Registered Office from existing office in the National Capital Territory of Delhi to the State of Maharashtra. In this regard, the members passed the special resolution at the Extra Ordinary General Meeting of the Company held on 31st January, 2011 and the same was confirmed by the Company Law Board Western Region Bench vide its order dated 25th May, 2011.

Compliance Certificate, as per proviso to Section 383A (1) read with Companies (Compliance Certificate) Rules, 2001, is attached herewith .

DIRECTOR'S RESPONSIBILITY STATEMENT:

irement under Section 217(2AA) of the Companies Act, 1956, with respect to Director's Responsibility Statement, it is hereby



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- (i) in the preparation of the accounts for the financial year ended on 31st March, 2011, the applicable accounting standards have been followed;
- (ii) the Directors have selected such accounting policies and applied them consistently and made judgments and estimates that were reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the loss of the Company for the year under review ;
- (iii) the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 1956 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities ; and
- (iv) the Directors have prepared the accounts for the financial year ended 31st March, 2011 on a 'going concern' basis. .

AUDITORS

M/s. ASP & Co , Chartered Accountants, who have been appointed as the Auditors of the Company, retire at the ensuing Annual General Meeting. The Company has received a consent letter from them for their reappointment. Accordingly, M/s ASP & Co , Chartered Accountants, are proposed to be appointed as Auditors of the Company at the ensuing Annual General Meeting.

AUDITORS' REPORT

The Notes to Accounts referred to in the Auditors' Report are self explanatory and therefore do not call for any further comments.

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

Information in accordance with the provisions of Section 217(1)(e) of the Companies Act, 1956, read with Companies (Disclosure of Particulars in the Report of Board of Directors) Rules, 1988 regarding conservation of energy, the Company takes necessary steps to conserve the energy. There are no reportable instances in case of research and development and technology. There were Rs. 61,84,450/- foreign exchange outgo and no foreign exchange earnings during the year under review.

PERSONNEL:

The Company has not paid any remuneration attracting the provisions of Section 217(2A) of the Companies Act, 1956, read with Companies (Particulars of Employees) Rules, 1975. Hence, no information is required to be appended to this report in this regard .

ACKNOWLEDGEMENT

Yours Directors would like to express their grateful appreciation for the assistance and co-operation received from the Authorities and Shareholders during the year under review.

For and on behalf of the Board of Directors

Gaurang Shah PrakashShenoy

Director Director

Place:Mumbai

Date : 28th May, 2011



RTIFICATE

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The Members,

CAMPION PROPERTIES LIMITED,

Delhi

We have examined the relevant registers, records, books, and papers of M/s. CAMPION PROPERTIES LIMITED, (the Company) as required to be maintained under the Companies Act, 1956, (the Act) and the rules made there under and also the provisions contained in the Memorandum and Articles of Association of the Company for the financial year ended on 31st March, 2011. In our opinion and to the best of our information and according to the examinations carried out by us and explanations furnished to us by the Company and its officers, we certify that in respect of the aforesaid financial year:

1. The Company has kept and maintained all registers as stated in Annexure 'A' to this certificate, as per the provisions of the Act and the rules made thereunder and all entries have been duly recorded;
2. The Company has filed the forms and returns as stated in Annexure 'B' to this certificate with the Registrar of Companies, Delhi or other authorities within the time prescribed under the Act and the rules made thereunder.
3. The Company being a Public Limited Company has the required minimum Capital and has the minimum number of members.
4. The Board of Directors duly met 7 times in a year on 14-05-2010, 12-08-2010, 12-11-2010, 30-11-2010, 10-12-2010 and 24-01-2011, in respect of which meetings proper notices were given and the proceedings were properly recorded and signed the Minutes Book maintained for the purpose.
5. The Company has not closed its Register of Members during the financial year.
6. The Annual General Meeting for the financial year ended on 31-03-2010 was held on 24-09-2010 after giving due notice to the members of the Company and the resolutions passed thereat were duly recorded in Minutes Book maintained for the purpose.
7. One Extra Ordinary General Meetings were held during the financial year after giving due notice to the members of the company and the resolution passed thereat were duly recorded in the Minutes book maintained for the purpose.
8. The company has not advanced any loan to its directors or persons or firms or companies referred to under section 295 of the Act.
9. The Company has not entered into any contracts falling within the purview of Section 297 of the Act during the year under scrutiny.
10. There were no transactions requiring entries in the register maintained under section 301 of the Companies Act, 1956 during the year under scrutiny.
11. As there were no instances falling within the purview of Section 314 of the Act, the company has not obtained an approvals form the Board of directors, members or Central Government.
12. The Company has not issued any duplicate share certificates during the year.
13. The Company has:
 - (i) Delivered Share Certificates on lodgement thereof for transfer or for any other purpose, in accordance with the provisions of the Act and there was no any allotment of securities during the year under scrutiny.
 - (ii) Not declared any dividend/ interim dividend during the financial year.
 - (iii) Not deposited any amount in a separate Bank Account as no dividend was declared during the financial year.
 - (iv) No amount lying in the Books of Account in respect of unpaid dividend, application money due for refund, matured deposits, matured debentures and the interest accrued thereon requiring transfer to Investor Education and Protection Fund.
 - (v) Duly complied with the requirements of section 217 of the Act.
14. The Board of Directors of the Company is duly constituted and there was no appointment of directors during the financial year.
15. The Company has not made any appointment of Managing Director/Whole-Time Director /Manager during the financial year.
16. The Company has not appointed any sole selling agent during the financial year.
17. The company has filed petition before the Company Law Board, Delhi Bench, for confirmation of alteration of Clause II of the Memorandum of Association regarding situation of Registered Office of the Company, under Section 17 of the Act. There were no other transactions or events, requiring particular approvals.

ve disclosed their interest in other firms/ companies to the Board of Directors pursuant to the provisions of the Act and the
ler;



19. The Company has not issued securities during the financial year.
20. The Company has not bought back any shares during the financial year.
21. The Company has not redeemed any preference shares/ debentures during the year.
22. There were no transactions necessitating the company to keep in abeyance right to dividend, rights shares & bonus shares pending registration of transfer of shares does not arise.
23. The Company has not invited/ accepted or renewed any deposits including any unsecured loans falling within the purview of section 58A of the Act during the financial year.
24. The amount borrowed by the company from others during the financial year ending 31st March, 2011 is within the borrowing limit of the company and that necessary resolution as per Section 293 (1) (d) of the Act, has been passed in duly convened general meeting.
25. The company has not made loans and investments, or given guarantees or provided securities to other bodies corporate during the financial year ended 31st March, 2011.
26. The Company has altered the provisions of the Memorandum with respect to situation of the registered office of the Company during the year under scrutiny and has filed petition with the Company Law Board, Mumbai Bench, Delhi, for confirmation of alteration under section 17 of the Act.
27. The Company has not altered the provisions of the Memorandum with respect to the objects of the Company during the year under scrutiny.
28. The Company has not altered the provisions of the Memorandum with respect to name of the Company during the year under scrutiny.
29. The Company has not altered the provisions of the Memorandum with respect to share capital of the Company during the year under scrutiny.
30. The Company has not altered its Articles of Association during the year under scrutiny.
31. No prosecution has been initiated or show cause notice issued for any offense, to the Company during the year, under the Act.
32. The Company has not received any money as security its employees during the financial year.
33. The Company was not required to deposit both employee's and employers contribution to Provident Fund with prescribed authorities pursuant to Section 418 of the Companies Act, 1956.

For: DIPAK RACHCHHA & CO.

Company Secretaries,

Place: Ahmedabad

Date: 24-05-2011

(DIPAK RACHCHHA)

Proprietor

C.P. No.:2191

ANNEXURE 'A'

Registers maintained by the Company:

1. Members Register u/s. 150 of the Act.
2. Register of transfer.
3. Directors Register u/s. 303 of the Act.

Director's Share holding u/s. 307 of the Act.

acts, companies and Firms in which Directors of the Company are interested u/s. 297, 299, 301 and 301 (3) of the Act.

A of the Act.



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7. Minutes of the General Meeting & Board Meeting u/s. 193 of the Act.

ANNEXURE `B`

Forms and Returns as filed by the Company with Registrar of Companies, during the financial year ending on 31stMarch, 2011.

Sr. no.	Forms	Purpose	Filed on
1.	Form 23 AC & 23ACA	Under section 220 of the Act.	23-10-2010
2.	Form 20B	Under section 159 of the Act.	17-11-2010
3.	Form 32	Under Section 303(2) of the Act.	07-12-2010
4.	Form 18	Under Section 146 of the Act.	29-12-2010
5.	Form 23	Under section 192 of the Act.	28-02-2011
6.	Form 61	Under Section 17 of the Act.	26-03-2011

The Company was not required to file any forms or returns with Regional Director, Central Government or other Authorities during the financial year ending on 31stMarch 2011.

For: DIPAK RACHCHHA & CO.

Company Secretaries,

Place: Ahmedabad

Date: 24-05-2011

(DIPAK RACHCHHA)

Proprietor

C.P. No.:2191

01/04/2010 to 31/03/2011
Details of directors signing board report

Unless otherwise specified, all monetary values are in INR

	1	2
Name of director signing board report [abstract]		
First name of director	Gaurang	Prakash
Middle name of director	CHHOTALAL	
Last name of director	Shah	Shenoy
Designation of director	Director	Director
Director identification number of director	00004408	00005394
Date of signing board report	28/05/2011	28/05/2011



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[620000] Disclosures - Auditors report

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	01/04/2010 to 31/03/2011
Disclosure in auditor's report [text block]	Textual information (2) [See below]
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

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Textual information (2)

Disclosure in auditor's report [text block]

AUDITORS' REPORT

TO THE MEMBERS

1. We have audited the attached Balance Sheet of Campion Properties Limited as at 31st March 2011 and also the Profit and Loss Account and Cash Flow Statement of the Company for the year ended on that date annexed thereto. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on test check basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

3. As required by the Companies (Auditors' Report) Order, 2003 issued by the Central Government of India in terms of Sub-Section (4A) of Section 227 of the Companies Act, 1956, we enclose in the Annexure, a statement on the matter specified in the Said Order to the extent applicable.

4. Further to our comments in the Annexure referred to in paragraph 3 above, we report that :

4.1 We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit,

4.2 In our opinion, proper books of account as required by law, have been kept by the Company, so far as appears from our examination of those books,

4.3 The Balance Sheet, Profit and Loss Account and Cash Flow Statement dealt with by this report are in agreement with the books of account,

4.4 In our opinion, the Balance Sheet, Profit and Loss account and Cash Flow Statement dealt with by this report comply with Accounting Standards as referred to in sub section (3C) of Section 211 to the Companies Act, 1956 to the extent applicable.

4.5 On the basis of the written representation received from the Directors, we report that non of the directors is disqualified as on 31st March, 2011 from being appointed as a director under section 274 (1) (g) of the Companies Act, 1956.

5. In our opinion and to the best of our information and according to the explanations given to us, the said accounts read together with the notes thereon give the information required by the Companies Act, 1956, in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) in the case of Balance Sheet , of the State of Affairs of the Company as at 31st March 2011
- b) in case of Profit and Loss Account, of the loss of the Company for the year ended 31st March 2011.
- c) in case of Cash Flow Statement , of the cash flows for the year ended on that date.



Firm Registration No. 000576 N

(Rajendra Prasad)

Partner

Membership No. 098941

Place: New Delhi

Date: 28 May, 2011.

Annexure to the Auditors' Report

Referred to in paragraph 3 of our report of even date

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

b) As per the information and explanation given to us, all the fixed assets have been physically verified by the management during the period under audit, which in our opinion is reasonable having regard to the size of the Company and the nature of its assets. As informed, no material discrepancies were noticed on such verification.

c) During the period under audit, the Company has not disposed off substantial part of its fixed assets.

2. The provisions of Clause 4(ii) (a), (b) and (c) of the Companies (Auditors' Report) Order, 2003 relating to "Inventories of the Company" are not applicable to the Company as during the period under audit the Company has no inventory.

3. According to the information and the explanation given to us, the Company has neither granted nor taken any loans, secured or unsecured to/from companies, firms or other parties in the register maintained under section 301 of the Act. Consequently, the clause 4 (iii) (a) to (g) of the Companies (Auditor's Report) Order, 2003 not applicable to the Company.

4. In our opinion and according to the information and explanations given to us, there is adequate internal control procedure commensurate with the size of the Company and the nature of its business with regard to purchases of inventory and fixed assets and for the sale of goods. During the course of our audit, we have not observed any continuing failures to correct major weaknesses in internal controls.

5. According to the information and the explanation given to us, during the period under audit there have been no transaction of purchases of materials and sale of goods, materials and services which need to be entered in to the Register maintained under section 301 of the Companies Act, 1956. Consequently, the clause 4 (v) (b) of the Companies (Auditors' Report) Order, 2003 are not applicable to the Company.

6. As per the information and explanation given to us, the Company has not accepted any deposits from the public in terms of Sections 58 A and 58 AA of the Companies Act, 1956 and the Companies (Acceptance of deposits) Rules, 1975.

7. In our opinion, the Company has an internal audit system commensurate with the nature and size of its business.

s, the maintenance of cost records has not been prescribed by the Central Government under section 209 (1) (d) of the
16.



9. In respect of statutory dues:

a) The Company has been generally regular in depositing undisputed statutory dues including provident fund, investor Education and Protection Fund, Income Tax, Wealth Tax, custom duty, Excise duty, cess with appropriate authorities.

b) Accordingly to the information and explanation given to us, there are no undisputed amounts payable in respect of such statutory dues which have remained outstanding as at 31st March 2011 for a period of more than six months from the date they become payable.

c) According to the information and explanation given to us, there are no disputed amounts payable in respect of such statutory dues have remained outstanding as at 31st March 2011.

10. The accumulated losses of the Company at the end of the financial year are more than the net worth of Company and it has incurred cash losses in the current financial year and in the immediately preceding financial year also. (Further refer Note. 1 of Notes to Accounts).

11. In our opinion and according to the information and explanation given to us, the Company has not defaulted in repayment of the dues to a financial institution and bank.

12. Based on our examination of the records and the information and explanations given to us, the Company has not granted any loans or advances on the basis of security by way of pledge of shares, debentures and other securities.

13. In our opinion, the Company is not a chit fund, or a nidhi / mutual benefit fund/society. Therefore, the provisions of clause 4 (xiii) of the Companies (Auditor's Report) Order, 2003 are not applicable to the Company.

14. The Company is not dealing or trading in shares, securities, debentures and other investments. Accordingly, the provisions of clause 4 (xiv) of the Companies (Auditors' Report) Order, 2003 are not applicable to the Company.

15. According to information and explanations given to us, the Company has not given any guarantee for loans taken by others from banks and financial institutions.

16. According to information and explanation given to us, the Company has not obtained any term loan from any bank/ financial institution; therefore, the provisions of clause (xvi) of the Companies (Auditors' Report) Order, 2003 are not applicable to it.

17. According to the information and explanations given to us and on an overall examination of the Balance Sheet of the Company, we are of the opinion that the funds raised on short-term basis have not been used for long-term investment or vice-versa.

18. The Company has not made any preferential allotment of shares to parties and companies covered in the Register maintained under section 301 of the Companies Act, 1956.

19. The Company has not issued any debentures.

20. The provisions of clause 4(xx) of the Companies (Auditor's Report) Order, 2003 relating to "the disclosure of end use of the money raised by public issue" are not applicable to the Company.

21. As per the information and explanations given to us, no fraud on or by the Company has been noticed or reported during the period under audit.

For ASP & CO.

Chartered Accountants



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(Rajendra Prasad)

Partner

Membership No. 098941

Place: New Delhi

Dated: 28 May, 2011.

01/04/2010 to 31/03/2011
Details regarding auditors

Unless otherwise specified, all monetary values are in INR

	1
Name of audit firm	M/s. A S P & CO
Name of auditor signing report	Rajendra Prasad
Membership number of auditor	098941
Address of auditors	New Delhi
Permanent account number of auditor or auditor's firm	AAJFA8155D
SRN of form 23B	S04577474
Date of signing audit report by auditors	28/05/2011
Date of signing of balance sheet by auditors	28/05/2011



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[100000] Sources and Application of Funds

Unless otherwise specified, all monetary values are in INR

	31/03/2011	31/03/2010	31/03/2009
Sources application funds [abstract]			
Sources of funds [abstract]			
Shareholders' funds [abstract]			
Paid-up share capital	3,56,36,010	3,56,36,010	
Reserves surplus	0	0	0
Shareholders' funds	3,56,36,010	3,56,36,010	
Loan funds [abstract]			
Unsecured loans	141,31,57,983	114,62,45,235	
Loan funds	141,31,57,983	114,62,45,235	
Sources of funds	144,87,93,993	118,18,81,245	
Application of funds [abstract]			
Fixed assets [abstract]			
Net block [abstract]			
Gross block	119,53,10,730	16,47,40,984	16,47,40,984
Accumulated depreciation, amortization and impairment [abstract]			
Accumulated depreciation amortisation	2,58,50,647	1,24,82,345	
Accumulated depreciation amortisation impairment	2,58,50,647	1,24,82,345	1,08,12,351
Net block	116,94,60,083	15,22,58,639	15,39,28,633
Capital work-in progress, net	3,45,15,466	75,86,07,709	
Fixed assets	120,39,75,549	91,08,66,348	
Investments, net	0	0	
Net current assets [abstract]			
Current assets loans advances [abstract]			
Current assets [abstract]			
Sundry debtors	0	0	
Cash bank balance	21,06,920	1,39,67,208	
Inventories	0	0	
Other current assets	(A)1,48,20,724	(B)1,48,20,724	1,48,20,723.99
Current assets	1,69,27,644	2,87,87,932	
Loans advances	1,30,61,172	2,57,54,311	2,57,54,310.87
Current assets loans advances	2,99,88,816	5,45,42,243	
Current liabilities provisions [abstract]			
Current liabilities	6,60,19,008	3,81,45,624	
Provisions	0	0	
Current liabilities provisions	6,60,19,008	3,81,45,624	
Net current assets	-3,60,30,192	1,63,96,619	
Miscellaneous expenditure not written off	0	0	
Profit loss debit balance	28,08,48,636	25,46,18,278	
Application of funds	144,87,93,993	118,18,81,245	

Footnotes

(A) Security Deposits

(B) Security Deposits

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[640000] Disclosures - Signatories of balance sheet**01/04/2010 to 31/03/2011
Details of directors signing balance sheet**

Unless otherwise specified, all monetary values are in INR

	1	2
Name of director signing balance sheet [abstract]		
First name of director	Gaurang	Prakash
Middle name of director	CHHOTALAL	
Last name of director	Shah	Shenoy
Designation of director	Director	Director
Director identification number of director	00004408	00005394
Date of signing of balance sheet by director	28/05/2011	28/05/2011

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[300000] Statement of Cash Flow, Indirect Method

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011	01/04/2009 to 31/03/2010	31/03/2009
Cash flow statement [abstract]			
Net increase decrease cash and cash equivalents [abstract]			
Net cash flow from used in operating activities [abstract]			
Net profit loss before tax extraordinary items	(A)-2,62,30,359	(B)-93,31,206	
Adjustments profit loss operations [abstract]			
Adjustment depreciation depletion amortisation [abstract]			
Adjustment depreciation	1,33,68,301.97	16,69,994	
Adjustment depreciation depletion amortisation	1,33,68,301.97	16,69,994	
Adjustments profit loss operations	1,33,68,301.97	16,69,994	
Operating profit loss before changes working capital	-1,28,62,057.03	-76,61,212	
Changes working capital [abstract]			
Changes current liabilities provisions [abstract]			
Changes trade other payables [abstract]			
Changes trade payables	(C)2,78,73,384.49	(D)-10,48,83,254	
Changes trade other payables	2,78,73,384.49	-10,48,83,254	
Changes current liabilities provisions	2,78,73,384.49	-10,48,83,254	
Changes working capital	2,78,73,384.49	-10,48,83,254	
Cash from generated operations	1,50,11,327.46	-11,25,44,466	
Net cash flow from used in operating activities	(E)1,50,11,327.46	(F)-11,25,44,466	
Net cash flow used in investing activities [abstract]			
Purchase development fixed assets [abstract]			
Purchase tangible fixed assets	(G)103,05,69,746	0	
Purchase development fixed assets	103,05,69,746	0	
Loans advances to subsidiaries [abstract]			
Advances to subsidiaries	(H)-1,26,93,139	(I)-52,23,070	
Loans advances to subsidiaries	-1,26,93,139	-52,23,070	
Proceeds sale disposal fixed assets [abstract]			
Proceeds disposal capital work progress	(J)72,40,92,242	(K)-11,71,97,247	
Proceeds sale disposal fixed assets	72,40,92,242	-11,71,97,247	
Net cash flow used in investing activities	-29,37,84,365	-11,19,74,177	
Net cash flow from used in financing activities [abstract]			
Proceeds financial liabilities [abstract]			
Proceeds long-term borrowings	26,69,12,748	23,79,60,000	
Proceeds financial liabilities	26,69,12,748	23,79,60,000	
Net cash flow from used in financing activities	26,69,12,748	23,79,60,000	
Net increase decrease cash and cash equivalents	-1,18,60,289.54	1,34,41,357	
Cash and Cash Equivalents, Ending Balance	21,06,919.47	1,39,67,208.47	5,25,852.82

Footnotes

- (A) Rounded off
 (B) Rounded off
 (C) Increase in Sundry Creditors-Rounded off
 (D) Increase in Sundry Creditors-Rounded off
 (E) Rounded off
 (F) Rounded off
 (G) (Increase) / Decrease in Fixed Assets
 (H) (Increase) / Decrease in Advances-Rounded off
 (I) (Increase) / Decrease in Advances-Rounded off
 (J) (Increase) / Decrease In Capital Work in Progress
 Decrease In Capital Work in Progress-Rounded off

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[100100] Schedule - Share capital

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	31/03/2011	31/03/2010
Share capital [abstract]		
Authorised share capital [abstract]		
Authorised equity share capital	3,60,00,000	3,60,00,000
Authorised share capital	3,60,00,000	3,60,00,000
Issued subscribed share capital [abstract]		
Issued share capital [abstract]		
Equity share capital issued	3,56,36,010	3,56,36,010
Issued share capital	3,56,36,010	3,56,36,010
Subscribed share capital [abstract]		
Equity share capital subscribed	3,56,36,010	3,56,36,010
Subscribed share capital	3,56,36,010	3,56,36,010
Paid-up share capital [abstract]		
Paid-up equity share capital	(A)3,56,36,010	(B)3,56,36,010
Paid-up share capital	3,56,36,010	3,56,36,010

Footnotes

(A) Out of the above shares 35,53,601 are allotted as fully paid up under demerger scheme of Hotel Ranjit, New Delhi from ITDC to the company sanctioned by Department of Company Affairs, Govt of India vide its order dated 12/7/2002 without payment being received 35,63,601 equity shares are held by holding company M/s Reliance Communications Limited

(B) Out of the above shares 35,53,601 are allotted as fully paid up under demerger scheme of Hotel Ranjit, New Delhi from ITDC to the company sanctioned by Department of Company Affairs, Govt of India vide its order dated 12/7/2002 without payment being received 35,63,601 equity shares are held by holding company M/s Reliance Communications Limited

01/04/2010 to 31/03/2011
Details of every class of share capital

Unless otherwise specified, all monetary values are in INR

	1
Type of share	Equity
Nature of share	Equity Shares of Rs. 10 each
Nominal value per authorised share	[INR/shares] 10
Number of authorised shares	[shares] 36,00,000
Value of authorised shares	3,60,00,000
Nominal value per issued share	[INR/shares] 10
Number of issued shares	[shares] 35,63,601
Value of issued shares	3,56,36,010
Nominal value per subscribed share	[INR/shares] 10
Number of subscribed shares	[shares] 35,63,601
Value of subscribed shares	3,56,36,010
Nominal value per paid-up share	[INR/shares] 10
Number of paid-up shares	[shares] 35,63,601
Value of paid-up shares	3,56,36,010



01/04/2009 to 31/03/2010
Details of every class of share capital

Unless otherwise specified, all monetary values are in INR

	1
Type of share	Equity
Nature of share	Equity Shares of Rs. 10 each
Nominal value per authorised share	[INR/shares] 10
Number of authorised shares	[shares] 36,00,000
Value of authorised shares	3,60,00,000
Nominal value per issued share	[INR/shares] 10
Number of issued shares	[shares] 35,63,601
Value of issued shares	3,56,36,010
Nominal value per subscribed share	[INR/shares] 10
Number of subscribed shares	[shares] 35,63,601
Value of subscribed shares	3,56,36,010
Nominal value per paid-up share	[INR/shares] 10
Number of paid-up shares	[shares] 35,63,601
Value of paid-up shares	3,56,36,010

[100200] Schedule - Reserves and Surplus

Unless otherwise specified, all monetary values are in INR

	31/03/2011	31/03/2010	31/03/2009
Reserves surplus [abstract]			
Reserves surplus	0	0	0

[100210] Schedule - Reserves and Surplus [Summary]

Unless otherwise specified, all monetary values are in INR

	31/03/2011	31/03/2010	31/03/2009
Reserves surplus [abstract]			
Reserves and Surplus, Ending Balance	0	0	0

[100400] Schedule - Unsecured debt

Unless otherwise specified, all monetary values are in INR

	31/03/2011	31/03/2010
Unsecured loans [abstract]		
Public deposits unsecured	0	0
Other debt unsecured	(A) 141,31,57,983	(B) 114,62,45,235
Unsecured loans	141,31,57,983	114,62,45,235

Footnotes

(A) Reliance Communications Limited (Holding Company)

(B) Reliance Communications Limited (Holding Company)



[100600] Schedule - Fixed assets

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011	31/03/2010	31/03/2009
Summary of assets [abstract]			
Net block [abstract]			
Gross block, at end of period	119,53,10,730	16,47,40,984	16,47,40,984
Accumulated depreciation, amortization and impairment [abstract]			
Accumulated depreciation amortisation, at end of period	2,58,50,647	1,24,82,345	
Accumulated depreciation amortisation impairment, at end of period	2,58,50,647	1,24,82,345	1,08,12,351
Net block, at end of period	116,94,60,083	15,22,58,639	15,39,28,633
Capital work-in progress, net [abstract]			
Tangible assets work-in progress, net	3,45,15,466	75,86,07,709	
Capital work-in progress, net	3,45,15,466	75,86,07,709	
Classes of assets [abstract]			
Tangible assets, net [abstract]			
Land and land improvements, net [abstract]			
Land, net [abstract]			
Lease hold land, net [abstract]			
Additions to lease hold land, gross during period	0		
Deductions in lease hold land, gross during period	0		
Lease hold land, gross, at end of period	16,46,29,259	16,46,29,259	
Amortisation leasehold land during period	16,62,922		
Deductions in amortisation leasehold land during period	0		
Accumulated amortisation leasehold land, at end of period	1,41,08,259	1,24,45,337	
Lease hold land, net, at end of period	15,05,21,000	15,21,83,922	
Land, net	15,05,21,000	15,21,83,922	
Land and land improvements, net	15,05,21,000	15,21,83,922	
Building and building improvements, net [abstract]			
Building, net [abstract]			
Office building, net [abstract]			
Additions to office building, gross during period	70,11,55,613		
Deductions in office building, gross during period	0		
Office building, gross, at end of period	70,11,55,613	0	
Depreciation office building during period	46,65,470		
Deductions in depreciation office building during period	0		
Accumulated depreciation office building, at end of period	46,65,470	0	
Office building, net, at end of period	69,64,90,143	0	
Building, net	69,64,90,143	0	
Building and building improvements, net	69,64,90,143	0	
Plant machinery, net [abstract]			
Additions to plant machinery, gross during period	19,07,41,088		
Deductions in plant machinery, gross during period	0		
Plant machinery, gross, at end of period	19,07,41,088	0	
Depreciation plant machinery during period	36,98,548		
Deductions in depreciation plant machinery during period	0		
Accumulated depreciation plant machinery, at end of period	36,98,548	0	
Plant machinery, net, at end of period	18,70,42,540	0	
Equipments, net [abstract]			
Office equipments, net [abstract]			
Additions to office equipments, gross during period	3,86,14,747		
Deductions in office equipments, gross during period	0		
Office equipments, gross, at end of period	3,86,14,747	0	
Depreciation office equipments during period	7,48,756		
Deductions in depreciation office equipments during period	0		
Accumulated depreciation office equipments, at end of period	7,48,756	0	
Equipments, net, at end of period	3,78,65,991	0	
Equipments, net	3,78,65,991	0	
Intangible assets, net [abstract]			

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Additions to furniture fixtures, gross during period	10,00,58,298		
Deductions in furniture fixtures, gross during period	0		
Furniture fixtures, gross, at end of period	10,01,70,023	1,11,725	
Depreciation furniture fixtures during period	25,92,606		
Deductions in depreciation furniture fixtures during period	0		
Accumulated depreciation furniture fixtures, at end of period	26,29,614	37,008	
Furniture fixtures, net, at end of period	9,75,40,409	74,717	
Assets financial lease, net [abstract]			
Accumulated depreciation amortisation assets financial lease, at end of period	0	0	0



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[100610] Schedule - Fixed assets, net-gross classification

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011	31/03/2010	31/03/2009
Gross block [abstract]			
Tangible assets, gross [abstract]			
Land and land improvements, gross [abstract]			
Land, gross [abstract]			
Lease hold land, gross	16,46,29,259	16,46,29,259	
Land, gross	16,46,29,259	16,46,29,259	
Land and land improvements, gross	16,46,29,259	16,46,29,259	
Building and building improvements, gross [abstract]			
Building, gross [abstract]			
Office building, gross	70,11,55,613	0	
Building, gross	70,11,55,613	0	
Building and building improvements, gross	70,11,55,613	0	
Plant machinery, gross	19,07,41,088	0	
Equipments, gross [abstract]			
Office equipments, gross	3,86,14,747	0	
Equipments, gross	3,86,14,747	0	
Furniture fixtures, gross	10,01,70,023	1,11,725	
Tangible assets, gross	119,53,10,730	16,47,40,984	
Gross block	119,53,10,730	16,47,40,984	16,47,40,984
Net block [abstract]			
Tangible assets, net [abstract]			
Land and land improvements, net [abstract]			
Land, net [abstract]			
Lease hold land, net	15,05,21,000	15,21,83,922	
Land, net	15,05,21,000	15,21,83,922	
Land and land improvements, net	15,05,21,000	15,21,83,922	
Building and building improvements, net [abstract]			
Building, net [abstract]			
Office building, net	69,64,90,143	0	
Building, net	69,64,90,143	0	
Building and building improvements, net	69,64,90,143	0	
Plant machinery, net	18,70,42,540	0	
Equipments, net [abstract]			
Office equipments, net	3,78,65,991	0	
Equipments, net	3,78,65,991	0	
Furniture fixtures, net	9,75,40,409	74,717	
Tangible assets, net	116,94,60,083	15,22,58,639	
Net block	116,94,60,083	15,22,58,639	15,39,28,633
Accumulated depreciation, amortization and impairment [abstract]			
Accumulated depreciation amortisation [abstract]			
Accumulated depreciation on tangible assets [abstract]			
Accumulated depreciation land and land improvements [abstract]			
Accumulated depreciation land [abstract]			
Accumulated amortisation leasehold land	1,41,08,259	1,24,45,337	
Accumulated depreciation land	1,41,08,259	1,24,45,337	
Accumulated depreciation land and land improvements	1,41,08,259	1,24,45,337	
Accumulated depreciation building and building improvements [abstract]			
Accumulated depreciation building [abstract]			
Accumulated depreciation office building	46,65,470	0	
Accumulated depreciation building	46,65,470	0	
Accumulated depreciation Building and building improvements	46,65,470	0	
Accumulated depreciation plant machinery	36,98,548	0	
Accumulated depreciation equipments [abstract]			
Accumulated depreciation office equipments			
Accumulated depreciation equipments			

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Accumulated depreciation furniture fixtures	26,29,614	37,008	
Accumulated depreciation tangible assets	2,58,50,647	1,24,82,345	
Accumulated depreciation amortisation assets financial lease	0	0	0
Accumulated depreciation amortisation	2,58,50,647	1,24,82,345	
Accumulated depreciation amortisation impairment	2,58,50,647	1,24,82,345	1,08,12,351
Additions to gross block during period [abstract]			
Additions to tangible assets, gross during period [abstract]			
Additions to land and land improvements, gross during period [abstract]			
Additions to land gross during period [abstract]			
Additions to lease hold land, gross during period	0		
Additions to building and building improvements, gross during period [abstract]			
Additions to building, gross during period [abstract]			
Additions to office building, gross during period	70,11,55,613		
Additions to plant machinery, gross during period	19,07,41,088		
Additions to equipments, gross during period [abstract]			
Additions to office equipments, gross during period	3,86,14,747		
Additions to furniture fixtures, gross during period	10,00,58,298		
Deductions in gross block during period [abstract]			
Deductions in tangible assets, gross during period [abstract]			
Deductions in land and land improvements, gross during period [abstract]			
Deductions in land, gross during period [abstract]			
Deductions in lease hold land, gross during period	0		
Deductions in building and building improvements, gross during period [abstract]			
Deductions in building, gross during period [abstract]			
Deductions in office building, gross during period	0		
Deductions in plant machinery, gross during period	0		
Deductions in equipments, gross during period [abstract]			
Deductions in office equipments, gross during period	0		
Deductions in furniture fixtures, gross during period	0		
Depreciation amortisation during period [abstract]			
Depreciation tangible assets during period [abstract]			
Depreciation land and land improvements during period [abstract]			
Depreciation land during period [abstract]			
Amortisation leasehold land during period	16,62,922		
Depreciation building and building improvements during period [abstract]			
Depreciation building during period [abstract]			
Depreciation office building during period	46,65,470		
Depreciation plant machinery during period	36,98,548		
Depreciation equipments during period [abstract]			
Depreciation office equipments during period	7,48,756		
Depreciation furniture fixtures during period	25,92,606		
Deductions in depreciation amortisation during period [abstract]			
Deductions in depreciation tangible assets during period [abstract]			
Deductions in depreciation land and land improvements during period [abstract]			
Deductions in depreciation land during period [abstract]			
Deductions in amortisation leasehold land during period	0		
Deductions in depreciation building and building improvements during period [abstract]			
Deductions in depreciation building during period [abstract]			
Deductions in depreciation office building during period	0		
Deductions in depreciation plant machinery during period	0		
Deductions in depreciation equipments during period [abstract]			
Deductions in depreciation office equipments during period	0		
Deductions in depreciation furniture fixtures during period	0		



[100700] Schedule - Investments

Unless otherwise specified, all monetary values are in INR

	31/03/2011	31/03/2010
Investments, net [abstract]		
Investments, net	0	0

[100800] Schedule - Sundry debtors

Unless otherwise specified, all monetary values are in INR

	31/03/2011	31/03/2010
Sundry debtors [abstract]		
Sundry debtors, gross [abstract]		
Debtors exceeding six months [abstract]		
Debtors exceeding six months	0	0
Debtors within six months [abstract]		
Debtors within six months	0	0
Provision doubtful debts	0	0
Sundry debtors	0	0

[100900] Schedule - Cash and bank balances

Unless otherwise specified, all monetary values are in INR

	31/03/2011	31/03/2010
Cash bank balance [abstract]		
Cash balance hand [abstract]		
Cash hand	73	73
Cash balance hand	73	73
Bank balances [abstract]		
Balance scheduled banks [abstract]		
Balance scheduled banks current account	21,06,847	1,39,67,135
Balance scheduled banks	21,06,847	1,39,67,135
Bank balances	21,06,847	1,39,67,135
Cash bank balance	21,06,920	1,39,67,208

[101000] Schedule - Inventories

Unless otherwise specified, all monetary values are in INR

	31/03/2011	31/03/2010
Inventories [abstract]		
Inventories	0	0

[101100] Schedule - Other current assets

Unless otherwise specified, all monetary values are in INR

	31/03/2011	31/03/2010	31/03/2009
Other current assets [abstract]			
Other	1,48,20,724	1,48,20,724	
Assets	(A)1,48,20,724	(B)1,48,20,724	1,48,20,723.99



Footnotes

(A) Security Deposits

(B) Security Deposits

[101200] Schedule - Loans and advances

Unless otherwise specified, all monetary values are in INR

	31/03/2011	31/03/2010	31/03/2009
Loans advances [abstract]			
Other loans advances	(A)1,30,61,172	(B)2,57,54,311	
Provision for doubtful loans and advances	0	0	
Loans advances	1,30,61,172	2,57,54,311	2,57,54,310.87

Footnotes

(A) UNSECURED-Considered Good

(B) UNSECURED-Considered Good

[101300] Schedule - Current liabilities

Unless otherwise specified, all monetary values are in INR

	31/03/2011	31/03/2010
Current liabilities [abstract]		
Sundry creditors [abstract]		
Creditors due small micro enterprises	0	0
Creditors due others	(A)5,75,41,430	(B)3,02,13,049
Sundry creditors	5,75,41,430	3,02,13,049
Customer other advances [abstract]		
Advance received against customers	6,03,471	6,03,471
Customer other advances	6,03,471	6,03,471
Retention money payable	(C)2,87,618	(D)2,87,618
Accrued expenses payable [abstract]		
Taxes payable [abstract]		
Taxes payable other tax	(E)8,02,682	(F)3,19,473
Taxes payable	8,02,682	3,19,473
Accrued expenses payable	8,02,682	3,19,473
Deposit liabilities [abstract]		
Public deposit payable current	0	0
Security deposit payable current	(G)65,53,374	(H)64,91,580
Customer deposit payable current	(I)2,29,433	(J)2,29,433
Deposit liabilities	67,82,807	67,21,013
Other current liabilities	(K)1,000	(L)1,000
Current liabilities	6,60,19,008	3,81,45,624

Footnotes

(A) Sundry Creditors

(B) Sundry Creditors

(C) Earnest Money

(D) Earnest Money

(E) TDS Payable

(F) TDS Payable

(G) Security Deposits From Suppliers And Contractors

(H) Security Deposits From Suppliers And Contractors

(I) Security Deposits From Licences

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[101400] Schedule - Provisions

Unless otherwise specified, all monetary values are in INR

	31/03/2011	31/03/2010
Provisions [abstract]		
Provisions	0	0

[101500] Schedule - Miscellaneous Expenditure Not Written Off

Unless otherwise specified, all monetary values are in INR

	31/03/2011	31/03/2010
Miscellaneous expenditure not written off [abstract]		
Miscellaneous expenditure not written off	0	0

[101600] Additional Details - Balance Sheet

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011	01/04/2009 to 31/03/2010	31/03/2009
Additional information relating to balance sheet items			
Additional information regarding share capital [abstract]			
Breakup of equity capital [abstract]			
Percentage of equity shares held up by major shareholders	(A)100.00%	(B)100.00%	
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	0
Interest on deposits accrued and due but not paid	0	0	0
Unpaid dividend	0	0	0
Equity share warrants [abstract]			
Changes in equity share warrants during period [abstract]			
Changes in equity share warrants during period	0	0	

Footnotes

(A) Held by Promoters and their nominees

(B) Held by Promoters and their nominees

[400100] Notes - Accounting policies and basis of presentation

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011
Disclosure of accounting policies and basis of presentation [text block]	
Disclosure of basis of presentation [text block]	Textual information (3) [See below]
Disclosure of significant accounting policies [text block]	Textual information (4) [See below]



Textual information (3)

Disclosure of basis of presentation [text block]

SIGNIFICANT ACCOUNTING POLICY AND NOTES TO ACCOUNTS

A. SIGNIFICANT ACCOUNTING POLICY

1. Method of Accounting

The Company follows the mercantile system of accounting and recognises income and expenditure on accrual basis except prepaid insurance. The accounts are prepared under the historical cost convention and in accordance with applicable Accounting Standards.

8. Use of Estimates

The preparation and presentation of Financial Statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities and disclosure of contingent liabilities on the date of the Financial Statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates is recognised in the period in which the results are known/ materialised.



Textual information (4)

Disclosure of significant accounting policies [text block]

2. Fixed Assets

Fixed assets have been stated at the historical cost.

3. Depreciation

Depreciation on Fixed Assets is provided on Straight Line Method at the rates prescribed in the schedule XIV of the Companies Act, 1956. Depreciation on addition/deletion made during the year is provided on pro-rata basis from the date on which the asset is put to use or up to the date of deletion. Fixed assets up to Rs. 5000 are depreciated fully in the year of capitalization.

Leasehold Land is amortised over the period of Lease.

4. Inventories

All the items of Inventories have been valued at Cost or Net Realisable Value whichever is lower.

5. Foreign Currency Transactions:

Transactions denominated in foreign currencies are recorded at the exchange rate prevailing at the time of transaction and loss /profit if any is being charged to profit and loss account.

Monetary assets and liabilities related to foreign currency transactions remaining unsettled are translated at year-end rates.

6. Retirements Benefits

Company's contribution to Provident Fund and Superannuation Fund are charged to Profit & Loss Account. Liability for Gratuity and Leave Encashment Benefit is provided on accrual basis as determined on actuarial valuation.



Current tax is determined as the amount of tax payable in respect of estimated taxable income for the year and in accordance with the provision of Income tax Act, 1961. Deferred tax is recognised using the enacted tax rates and laws as on the Balance Sheet date, subject to the consideration of prudence in respect of deferred tax assets on all timing differences, between taxable income and accounting income that originate in one period and are capable of reversal in one of more subsequent periods.

9. Contingent Liabilities

Contingent liabilities are not provided for and are disclosed by way of note.

[400800] Notes - Employee Benefits

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011
Disclosure of employee benefits [text block]	Textual information (5) [See below]

Textual information (5)

Disclosure of employee benefits [text block]

4. The Gratuity Liability has been provided on accrual basis as per actuarial valuation, however at present the Company does not have any employee hence no provision has been made.

[401000] Notes - Related Parties

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011	01/04/2009 to 31/03/2010
Disclosure of related parties [text block]	Textual information (6) [See below]	
Disclosure of related parties [abstract]		
Whether company is subsidiary company	Yes	Yes
Section under which company is subsidiary	Section 4(1)(b)	Section 4(1)(b)
Name of holding company	Reliance Communications Limited	Reliance Communications Limited
Country of incorporation or residence of holding company	INDIA	INDIA
CIN of holding company	L45309MH2004PLC147531	L45309MH2004PLC147531



Textual information (6)

Disclosure of related parties [text block]

9. Disclosure of information on Related Parties and Related Party Transactions(AS-18):

Related Parties: Reliance Communications Ltd. (Holding Company)

Transactions occurred during the year:

Rupees

Particulars	2010-2011	2009-2010
Unsecured loan received	26,69,12,748	23,79,60,000

Closing balance as on 31st March 2011

Rupees

Particulars	As On 31.03.2011	As On 31.03.2010
Unsecured loan	141,31,57,983	114,62,45,235

01/04/2010 to 31/03/2011
Details of related party transactions

Unless otherwise specified, all monetary values are in INR

	1
Name of related party	Reliance Communications Limited
Country of incorporation or residence of related party	INDIA
CIN of related party	L45309MH2004PLC147531
Description of nature of related party relationship	Holding company
Amount and nature of related party transactions	Table [1] [See Below]
Outstanding balances for related party transaction	141,31,57,983
Provision for doubtful debts related to outstanding balances of related party transaction	0
Provision recognised during period for bad and doubtful debts for related party transaction	0



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Table [1]

Details of amount and nature of related party transactions

Unless otherwise specified, all monetary values are in INR

	1
Description of related party transaction	Unsecured loan received
Amount of related party transaction	26,69,12,748

01/04/2009 to 31/03/2010
Details of related party transactions

Unless otherwise specified, all monetary values are in INR

	1
Name of related party	Reliance Communications Limited
Country of incorporation or residence of related party	INDIA
CIN of related party	L45309MH2004PLC147531
Description of nature of related party relationship	Holding company
Details of amount and nature of related party transactions	Table [1] [See Below]
Outstanding balances for related party transaction	114,62,45,235
Provisions for doubtful debts related to outstanding balances of related party transaction	0
Expense recognised during period for bad and doubtful debts for related party transaction	0

Table [1]

Details of amount and nature of related party transactions

Unless otherwise specified, all monetary values are in INR

	1
Description of related party transaction	Unsecured loan received
Amount of related party transaction	23,79,60,000

[401100] Notes - Leases

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011
Disclosure of leases [text block]	Textual information (7) [See below]



Textual information (7)

Disclosure of leases [text block]

11. Disclosure for Leases Transactions (AS-19):

The Company has entered into lease for 99 years with Land and Development Officer, Ministry of Urban Development, for land.

Rupees

Items	2010-2011	2009-2010
Minimum Lease payments		
-Not later than one year	40,70,325	40,70,325
-Later than one year but not more than 5 years	1,99,44,593	1,87,23,495
- more than 5 years	1,65,65,92,767	1,66,18,84,189
Total	1,68,06,07,684	1,68,46,78,009
Amount charged to P&L Account	40,70,325	40,70,325

[401200] Notes - Earnings Per Share

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011
Disclosure of earnings per share [text block]	Textual information (8) [See below]



Textual information (8)

Disclosure of earnings per share [text block]

12. Earning per share (EPS)- The numerators and denominators used to calculate Basic and Diluted Earnings per share

Particulars	2010-2011	2009-2010
Profit / (Loss) attributable to the Equity Shareholders (A) - Rs	(262,30,359)	(93,31,206)
Basic/weighted average number of equity shares Outstanding during the period (B)	35,63,601	35,63,601
Nominal value of Equity Share – Rs	10	10
Basic/Diluted EPS (A/B) – Rs	(7.36)	(2.62)

2. Previous year figures have been rearranged or regrouped wherever necessary.

[401400] Notes - Deferred Tax Assets and Liabilities

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011
Disclosures of deferred tax assets and liabilities [text block]	Textual information (9) [See below]

Textual information (9)

Disclosures of deferred tax assets and liabilities [text block]

10. Deferred Taxation: In compliance with AS-22, "Accounting for Taxes on Income" issued by "The Institute of Chartered Accountants of India", the deferred tax asset arising on account of the brought forward losses, unabsorbed depreciation and current year loss etc. has not been recognised in view of consideration of prudence and uncertainty regarding the realisation of the same in the foreseeable future.

[402000] Notes - Provisions and Contingencies

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011
Contingent liabilities and provisions [text block]	
Contingent liabilities [text block]	



Textual information (10)

Disclosure of contingent liabilities [text block]

2. Following disclosures are made for Contingent Liabilities not provided for in accordance with AS-29, on provisions, contingent liabilities and contingent assets:

- (i) Claim by one ex employee filed with labour court for which amount cannot be estimated.
- (ii) A sum of Rs 24,227(Previous Year-Rs. 24,227) was attached by EPF authority (PF Commissioner) and the case is pending in the court.
- (iii) The total cost of capital commitment as on 31st March 2011 is Rs. 9,33,79,263/- (Previous year Rs 34,66,62,827/-)

[402200] Notes - Due to micro, medium and small enterprises

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011
Disclosure of amount due to micro medium and small enterprises [text block]	Textual information (11) [See below]

Textual information (11)

Disclosure of amount due to micro medium and small enterprises [text block]

3. There are no reported Micro, Small & Medium Enterprises as defined in the “The Micro, Small & Medium Enterprises Development Act, 2006” to whom the Company owes dues.

[402500] Notes - Other Disclosures

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011
Other disclosures [text block]	Textual information (12) [See below]



Textual information (12)

Other disclosures [text block]

1. Though the accumulated losses of the Company have exceeded its net worth as on 31st March 2011, the Company does not have any intention to suspend the operational activities. Further in view of :

- Construction work was going on at site
- The Company has been funded by its Holding Company.

The accounts have been prepared on going concern basis.

5. Balances of Creditors and Loans & Advances are subject to confirmation.

6. Remuneration to Auditors

	2010-2011	2009-2010
	(Rs. In Lacs)	(Rs. In Lacs)
Audit fee(including service tax)	0.35	0.35
Tax Audit fee(including service tax)	NIL	NIL
Out of Pocket expenses	NIL	NIL

7. In the opinion of the management, the current assets and loans & advances are at least equal to the value stated in the Balance Sheet, if realised in the ordinary course of business.

8. The Company is solely in development of properties, thus in the absence of any segment, separate reporting as per AS-17 is not made.

13. Previous year figures have been rearranged or regrouped wherever necessary.

16. The Value of the closing stock of inventories as at 31st March, 2011 is Rs Nil. (Previous year – Rs Nil)

17. Schedule 1 to 7 form an integral part of the Balance Sheet and Profit & Loss Account.



CAMPION PROPERTIES LIMITED
Standalone Profit and Loss Statement for period 01/04/2010 to 31/03/2011

[610000] General information about financial statements

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011	01/04/2009 to 31/03/2010
Disclosure of general information about company [abstract]		
Disclosure of company information [abstract]		
Name of company	CAMPION PROPERTIES LIMITED	
Corporate identity number	U55101MH2001PLC218815	
Permanent account number of entity	AABCH1761P	
Address of registered office of company	H Block, 1st Floor, Dhirubhai Ambani Knowledge City, Navi Mumbai - 400710	
Type of industry	Commercial and Industrial	
Disclosure of document information [abstract]		
Date of board meeting when final accounts were approved	28/05/2011	
Date of start of reporting period	01/04/2010	01/04/2009
Date of end of reporting period	31/03/2011	31/03/2010
Nature of report standalone consolidated	Standalone	
Content of report	Profit and Loss Statement	
Description of presentation currency	INR	
Level of rounding used in financial statements	Actual	
Type of profit and loss statement	Main	

01/04/2010 to 31/03/2011
Details principal products and services

Unless otherwise specified, all monetary values are in INR

	1
ITC number of product	na
Description of product or services	na
Unit of measurement of principal product or services	na
Turnover of principal product or services	0
Quantity of principal product or services (in UoM)	[pure] 0



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[200000] Income Statement [Main]

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011	01/04/2009 to 31/03/2010	31/03/2009
Income statement - main [abstract]			
Total income [abstract]			
Operating revenue, net	0	0	
Other income	0	0	
Total income	0	0	
Total expenditure [abstract]			
Consumption materials changes inventories	0	0	
Manufacturing other operating expenses [abstract]			
Manufacturing service costs	0	0	
Employee related expenses	0	0	
Administrative selling other expenses	(A)1,28,62,057.2	(B)76,61,212.16	
Manufacturing other operating expenses	1,28,62,057.2	76,61,212.16	
Depreciation amortisation impairment	1,33,68,302	16,69,994	
Interest financial charges	0	0	
Total expenditure	2,62,30,359.2	93,31,206.16	
Net profit loss continuing operations	-2,62,30,359.2	-93,31,206.16	
Net profit (loss) before tax, prior period and extraordinary items	-2,62,30,359.2	-93,31,206.16	
Net profit loss before tax	-2,62,30,359.2	-93,31,206.16	
Provision taxation	0	0	
Net profit loss before minority interest share joint venture	-2,62,30,359.2	-93,31,206.16	
Net profit loss	-2,62,30,359.2	-93,31,206.16	
Profit (Loss) Carried to Balance Sheet	(C)-28,08,48,637	(D)-25,46,18,278	(E)-24,52,87,072
Basic earnings per share [abstract]			
Basic earnings per share before extraordinary items	(F)[INR/shares] -7.36	(G)[INR/shares] -2.62	
Basic earnings per share	[INR/shares] -7.36	[INR/shares] -2.62	
Diluted earnings per share [abstract]			
Diluted earnings per share before extraordinary items	(H)[INR/shares] -7.36	(I)[INR/shares] -2.62	
Diluted earnings per share	[INR/shares] -7.36	[INR/shares] -2.62	
Average number shares for earnings per share [abstract]			
Average number shares for basic earnings per share	(J)[shares] 35,63,601	(K)[shares] 35,63,601	

Footnotes

(A) Total of Administrative Expenses Rs 13,416,770.83 and Foreign Currency Exchange Fluctuation (Gain)/Loss Rs (554,713.63)

(B) Total of Administrative Expenses Rs 7,661,212.16 and Foreign Currency Exchange Fluctuation (Gain)/Loss Rs 0

(C) Rounded off

(D) Rounded off

(E) Rounded off

(F) Nominal value of Share Rs. 10

(G) Nominal value of Share Rs. 10

(H) Nominal value of Share Rs. 10

(I) Nominal value of Share Rs. 10

(J) Number of Equity Shares outstanding

(K) Number of Equity Shares outstanding



[200100] Schedule - Income

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011	01/04/2009 to 31/03/2010
Operating revenue, net [abstract]		
Operating revenue, gross [abstract]		
Operating revenue, gross	0	0
Operating revenue, net	0	0
Other income [abstract]		
Other income	0	0

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[200200] Schedule - Expenditure

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011	01/04/2009 to 31/03/2010
Employee related expenses [abstract]		
Employees remuneration benefits [abstract]		
Salary wages bonus	0	0
Employees remuneration benefits	0	0
Employee related expenses	0	0
Administrative selling other expenses [abstract]		
Administrative general expenses [abstract]		
Electricity expenses	59,18,921.92	17,40,802
Printing stationery	0	1,830
Legal professional charges	70,500	63,600
Rent rates and taxes [abstract]		
Rent	40,70,325	40,70,325
Rates and taxes	(A)32,34,512	(B)17,08,405
Rent rates taxes	73,04,837	57,78,730
Auditors remuneration	35,000	35,000
Directors sitting fees	0	0
Managerial remuneration [abstract]		
Managerial remuneration	0	0
Bank charges	804.92	4,467.15
Other administrative general expenses	(C)86,707	(D)36,783.01
Administrative general expenses	1,34,16,770.84	76,61,212.16
Selling distribution expenses [abstract]		
Selling distribution expenses	0	0
Write-off assets liabilities [abstract]		
Bad debts advances written off	0	0
Foreign exchange difference expense	(E)-5,54,713.64	0
Administrative selling other expenses	(F)1,28,62,057.2	(G)76,61,212.16
Manufacturing service costs [abstract]		
Cost power fuel	0	0
Cost repairs maintenance [abstract]		
Cost repairs maintenance	0	0
Cost insurance	0	0
Manufacturing service costs	0	0
Consumption materials changes inventories [abstract]		
Consumption raw other materials [abstract]		
Consumption raw materials [abstract]		
Consumption raw materials	0	0
Consumption stores spares [abstract]		
Consumption stores spares	0	0
Cost traded goods [abstract]		
Cost traded goods	0	0
Increase decrease inventories [abstract]		
Increase decrease finished goods [abstract]		
Increase decrease finished goods	0	0
Increase decrease work-in progress [abstract]		
Increase decrease work-in progress	0	0
Consumption materials changes inventories	0	0
Depreciation amortisation impairment [abstract]		
Depreciation amortisation expenses [abstract]		
Depreciation tangible assets	1,33,68,302	16,69,994
Depreciation amortisation expenses	1,33,68,302	16,69,994
Depreciation amortisation impairment	1,33,68,302	16,69,994
charges [abstract]		
il charges	0	0
h [abstract]		

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Provision current tax	0	0
Provision deferred tax	0	0
Provision taxation	0	0

Footnotes

- (A) Property Tax
 (B) Property Tax
 (C) Other Sundry Expenses
 (D) Other Sundry Expenses
 (E) Foreign Currency Exchange Fluctuation (Gain)/Loss- Rounded off
 (F) Total of Administrative Expenses Rs 13,416,770.83 and Foreign Currency Exchange Fluctuation (Gain)/Loss Rs (554,713.63)
 (G) Total of Administrative Expenses Rs 7,661,212.16 and Foreign Currency Exchange Fluctuation (Gain)/Loss Rs 0

[200300] Additional Details - Income Statement

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011	01/04/2009 to 31/03/2010
Additional information regarding income and expenses [abstract]		
Operating revenue, net [abstract]		
Operating revenue, gross [abstract]		
Operating revenue, gross	0	0
Operating revenue, net	0	0

[400500] Notes - Foreign Exchange Transactions

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011
Disclosure of foreign exchange transactions [text block]	Textual information (1) [See below]

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Textual information (1)

Disclosure of foreign exchange transactions [text block]

14. Additional Information pursuant to the requirement of Part-II of schedule VI of the Companies Act,1956

- a) Value of Imports on CIF basis during the year – Rs. 61, 84,450/- (Previous year – Rs. 1,72,35,340)
- b) Expenditure in foreign currency during the year – Rs. 61,84,450/- (Previous year – Rs Nil)
- c) Consumption of Imported & indigenous components-Rs. Nil (Previous year – Rs Nil)

15. Earnings in foreign currency Rs. Nil. (Previous year – Rs Nil)

[402300] Notes - Directors Remuneration and Other Information

01/04/2010 to 31/03/2011
Details of directors

Unless otherwise specified, all monetary values are in INR

	1	2	3
Name of director	GAURANG CHHOTALAL SHAH	PRAKASH SHENOY	Hitesh Kumar Chawda
Director identification number of director	00004408	00005394	00373540
Date of birth of director	13/12/1961	01/05/1973	21/06/1969
Designation of director	Director	Director	Director
Qualification of director	M.Com, CS	B.Com., LLB, CS	B.Com, CS
Shares held by director	[shares] 1	[shares] 1	[shares] 0
Director remuneration [abstract]			
Total salary to director	0	0	0
Director remuneration	0	0	0

[402400] Notes - Auditors Remuneration

Unless otherwise specified, all monetary values are in INR

	01/04/2010 to 31/03/2011	01/04/2009 to 31/03/2010
Auditors remuneration [abstract]		
Audit fees	35,000	35,000
Services of auditors [abstract]		
Fees of auditors	0	0
Remuneration	35,000	35,000



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CAMPION PROPERTIES LIMITED
Standalone Balance Sheet for period 01/04/2011 to 31/03/2012

[400100] Disclosure of general information about company

Unless otherwise specified, all monetary values are in INR

	01/04/2011 to 31/03/2012	01/04/2010 to 31/03/2011
Name of company	CAMPION PROPERTIES LIMITED	
Corporate identity number	U55101MH2001PLC218815	
Permanent account number of entity	AABCH1761P	
Address of registered office of company	H Block, 1st Floor, Dhirubhai Ambani Knowledge City, Navi Mumbai 400 710	
Type of industry	Commercial and Industrial	
Date of board meeting when final accounts were approved	25/05/2012	
Date of start of reporting period	01/04/2011	01/04/2010
Date of end of reporting period	31/03/2012	31/03/2011
Nature of report standalone consolidated	Standalone	
Content of report	Balance Sheet	
Description of presentation currency	INR	
Level of rounding used in financial statements	Actual	
Type of cash flow statement	Indirect Method	
SRN of form 66	P91618785	

Disclosure of principal product or services [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Types of principal product or services [Axis]	Service 1 01/04/2011 to 31/03/2012
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	(A) 9999
Description of product or service category	Not applicable
Turnover of product or service category	4,14,72,333
Highest turnover contributing product or service (ITC 8 digit) code	(B) 99999999
Description of product or service	Not applicable
Turnover of highest contributing product or service	4,14,72,333

Footnotes

- (A) ITC code is not ascertainable.
(B) ITC code is not ascertainable.



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[400400] Disclosures - Directors report**Details of directors signing board report [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing board report [Axis]	Director 1	Director 2
	01/04/2011 to 31/03/2012	01/04/2011 to 31/03/2012
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	PRAKASH	GAURANG
Middle name of director		CHHOTALAL
Last name of director	SHENOY	SHAH
Designation of director	Director	Director
Director identification number of director	00005394	00004408
Date of signing board report	25/05/2012	25/05/2012

Unless otherwise specified, all monetary values are in INR

	01/04/2011 to 31/03/2012
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Details regarding energy conservation	Textual information (2) [See below]
Details regarding foreign exchange earnings and outgo	There was no foreign exchange earnings and outgo during the year under review
Particulars of employees as per provisions of section 217	Textual information (3) [See below]
Disclosures in director's responsibility statement	Textual information (4) [See below]
Director's comments on qualification(s), reservation(s) or adverse remark(s) of auditors as per board's report	Not applicable

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Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

DIRECTOR'S REPORT

To,

The Members

Your Directors are pleased to present Annual Report and the audited accounts for the financial year ended on 31st March, 2012.

OPERATIONS

During the year, your Company has started providing facility usage services to the client at the premises of the Company in Delhi and earned a profit of Rs.3,68,206/- as compared to loss of Rs. 262,30,359/- incurred during the previous financial year. The Company has entered into various properties related contracts. While benefits from such contracts will accrue in the future years, the Board of Directors shall periodically review their progress.

DIVIDEND

Your Directors do not recommend any dividend on equity share for the financial year under review.

FIXED DEPOSIT

The Company has not accepted any deposits within the meaning of Section 58A of the Companies Act, 1956 and the rules made there under.

DIRECTORS

Shri Hitesh Chawda, Director of the Company, retires by rotation and being eligible, offers himself for reappointment at the ensuing Annual General Meeting.

COMPLIANCE CERTIFICATE

Compliance Certificate, as per proviso to Section 383A (1) of the Companies Act, 1956 read with Companies (Compliance Certificate) Rules, 2001, is attached herewith.

DIRECTOR'S RESPONSIBILITY STATEMENT

Pursuant to the requirement under Section 217(2AA) of the Companies Act, 1956, with respect to Director's Responsibility Statement, it is hereby confirmed that:

- (i) in the preparation of the accounts for the financial year ended on 31st March, 2012, the applicable accounting standards have been followed;
- (ii) the Directors have selected such accounting policies and applied them consistently and made judgments and estimates that were reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit of the Company for the year under review;
- (iii) the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 1956 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities

ors have prepared the accounts for the financial year ended 31st March, 2012 on a 'going concern' basis.



M/s. ASP & Co, Chartered Accountants, who have been appointed as the Auditors of the Company, retire at the ensuing Annual General Meeting. The Company has received a consent letter from them for their reappointment. Accordingly, M/s ASP & Co, Chartered Accountants, are proposed to be appointed as Auditors of the Company at the ensuing Annual General Meeting.

AUDITORS' REPORT

The Notes to Accounts referred to in the Auditors' Report are self explanatory and therefore do not call for any further comments.

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

Information in accordance with the provisions of Section 217(1)(e) of the Companies Act, 1956, read with Companies (Disclosure of Particulars in the Report of Board of Directors) Rules, 1988 regarding conservation of energy, the Company takes necessary steps to conserve the energy. There are no reportable instances in case of research and development and technology. There was no foreign exchange earnings and outgo during the year under review

PERSONNEL

There were no employee in respect of whom information is required to be given pursuant to Section 217 (2A) of the Companies Act, 1956 read with Companies (Particulars of Employees) Rules, 1975 and Companies (Particulars of Employees) Amendment Rules, 2011.

ACKNOWLEDGEMENT

Yours Directors would like to express their grateful appreciation for the assistance and co-operation received from the Authorities and Shareholders during the year under review.

For and on behalf of the Board of Directors

Gaurang Shah Prakash Shenoy

Place: Mumbai Director Director

Date: 25th May, 2012

Textual information (2)

Details regarding energy conservation

Information in accordance with the provisions of Section 217(1)(e) of the Companies Act, 1956, read with Companies (Disclosure of Particulars in the Report of Board of Directors) Rules, 1988 regarding conservation of energy, the Company takes necessary steps to conserve the energy. There are no reportable instances in case of research and development and technology.

Textual information (3)

Particulars of employees as per provisions of section 217

There were no employee in respect of whom information is required to be given pursuant to Section 217 (2A) of the Companies Act, 1956 read with Companies (Particulars of Employees) Rules, 1975 and Companies (Particulars of Employees) Amendment Rules, 2011.

Textual information (4)

Disclosures in director's responsibility statement

Pursuant to the requirement under Section 217(2AA) of the Companies Act, 1956, with respect to Director's Responsibility Statement, it is hereby confirmed that: (i) in the preparation of the accounts for the financial year ended on 31st March, 2012, the applicable accounting standards have been followed; (ii) the Directors have selected such accounting policies and applied them consistently and made judgments and estimates that were reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit of the year under review; (iii) the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 1956 for safeguarding the assets of the Company and for preventing and detecting other irregularities; and (iv) the Directors have prepared the accounts for the financial year ended 31st March, 2012 on a going concern basis.



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[400200] 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 INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Auditor's unfavourable remark [Member]	Clause not applicable [Member]
	01/04/2011 to 31/03/2012	01/04/2011 to 31/03/2012	01/04/2011 to 31/03/2012
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	Refer child elements		
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 (5) [See below]		
Disclosure relating to fixed assets disposed off	During the period under audit, the Company has not disposed off substantial part of its fixed assets.		
Disclosure in auditors report relating to inventories			Textual information (6) [See below]
Disclosure in auditors report relating to loans			Textual information (7) [See below]
Disclosure in auditors report relating to internal control system	Textual information (8) [See below]		
Disclosure in auditors report relating to contracts and arrangements under section 301 of companies act			Textual information (9) [See below]
Disclosure relating to presence of register for necessary transactions			Not applicable
Disclosure relating to reasonability of transactions			Not applicable
Disclosure in auditors report relating to deposits accepted from public	Textual information (10) [See below]		
Disclosure in auditors report relating to companies internal audit system	In our opinion, the Company has an internal audit system commensurate with the nature and size of its business.		
Disclosure in auditors report relating to maintenance of cost records	As informed to us, the maintenance of cost records has not been prescribed by the Central Government under section 209 (1) (d) of the Companies Act, 1956.		
Disclosure in auditors report relating to statutory dues	Refer child elements		
Disclosure relating to regularity in payment of undisputed statutory dues	Textual information (11) [See below]	Textual information (12) [See below]	
Disclosure relating to disputed statutory dues	According to the information and explanation given to us, there are no disputed amounts payable in respect of such statutory dues have remained outstanding as at 31/03/2012.		

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Disclosure in auditors report relating to accumulated losses		Textual information (13) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues	In our opinion and according to the information and explanation given to us, the Company has not defaulted in repayment of the dues to a financial institution and bank.		
Disclosure in auditors report relating to loans and advances granted by way of pledge of shares debentures and other securities	Textual information (14) [See below]		
Disclosure in auditors report relating to provisions under special statute			Textual information (15) [See below]
Disclosure in auditors report relating to adequacy of records maintained by share trading companies			Textual information (16) [See below]
Disclosure in auditors report relating to guarantee given	According to information and explanations given to us, the Company has not given any guarantee for loans taken by others from banks and financial institutions.		
Disclosure in auditors report relating to term loans used for purpose other than for purpose they were raised			Textual information (17) [See below]
Disclosure in auditors report relating to nature and amount of fund raised for short-term has been used for long-term or vice versa	Textual information (18) [See below]		
Disclosure in auditors report relating to preferential allotment of shares	The Company has not made any preferential allotment of shares to parties and companies covered in the Register maintained under section 301 of the Companies Act, 1956.		
Disclosure in auditors report relating to securities created against debentures issued	The Company has not issued any debentures.		
Disclosure in auditors report relating to purpose and end use of money raised through public issues			The provisions of clause 4(xx) of the Companies (Auditor's Report) Order, 2003 relating to "the disclosure of end use of the money raised by public issue" are not applicable to the Company.
Disclosure in auditors report relating to any material fraud reported during period	As per the information and explanations given to us, no fraud on or by the Company has been noticed or reported during the period under audit.		



Details regarding auditors [Table]

..(1)

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Auditors [Axis]	Auditor 1
	01/04/2011 to 31/03/2012
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	A S P & CO
Name of auditor signing report	P R A S A D RAJENDRA
Firms registration number of audit firm	000576N
Membership number of auditor	098941
Address of auditors	SUITE NO -11A GOBIND MANSION H B L O C K CONNAUGHT CIRCUS NEW DELHI - 110001
Permanent account number of auditor or auditor's firm	AAJFA8155D
SRN of form 23B	S13085014
Date of signing audit report by auditors	25/05/2012
Date of signing of balance sheet by auditors	25/05/2012

Unless otherwise specified, all monetary values are in INR

	01/04/2011 to 31/03/2012
Disclosure in auditor's report explanatory [TextBlock]	Textual information (19) [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 (5)

Disclosure relating to physical verification and material discrepancies of fixed assets

As per the information and explanation given to us, all the fixed assets have been physically verified by the management during the period under audit, which in our opinion is reasonable having regard to the size of the Company and the nature of its assets. As informed, no material discrepancies were noticed on such verification.

Textual information (6)

Disclosure in auditors report relating to inventories

The provisions of Clause 4(ii) (a), (b) and (c) of the Companies (Auditors' Report) Order, 2003 relating to "Inventories of the Company" are not applicable to the Company as during the period under audit the Company has no inventory.

Textual information (7)

Disclosure in auditors report relating to loans

According to the information and the explanation give to us, the Company has neither granted nor taken any loans, secured or unsecured to /from companies, firms or other parties in the register maintained under section 301 of the Act. Consequently, the clause 4 (iii) (a) to (g) of the Companies (Auditor's Report) Order, 2003 not applicable to the Company.



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Textual information (8)

Disclosure in auditors report relating to internal control system

In our opinion and according to the information and explanations given to us, there is adequate internal control procedure commensurate with the size of the Company and the nature of its business with regard to purchases of inventory and fixed assets and for the sale of goods. During the course of our audit, we have not observed any continuing failures to correct major weaknesses in internal controls.

Textual information (9)

Disclosure in auditors report relating to contracts and arrangements under section 301 of companies act

According to the information and the explanation given to us, during the period under audit there have been no transaction of purchases of materials and sale of goods, materials and services which need to be entered in to the Register maintained under section 301 of the Companies Act, 1956. Consequently, the clause 4 (v) (b) of the Companies (Auditors' Report) Order, 2003 are not applicable to the Company.

Textual information (10)

Disclosure in auditors report relating to deposits accepted from public

As per the information and explanation given to us, the Company has not accepted any deposits from the public in terms of Sections 58 A and 58 AA of the Companies Act, 1956 and the Companies (Acceptance of deposits) Rules, 1975.

Textual information (11)

Disclosure relating to regularity in payment of undisputed statutory dues

The Company has generally been regular in depositing undisputed statutory dues including provident fund, Income Tax, Wealth Tax, custom duty, Excise duty, cess with appropriate authorities except in case of service tax payable.

Textual information (12)

Disclosure relating to regularity in payment of undisputed statutory dues

Accordingly to the information and explanation given to us, there was undisputed amounts payable in respect of Service tax of Rs 18,34,945 (from April 2011 to 30th September 2011) which have remained outstanding as at 31st March 2012 for a period of more than six months from the date they become payable, Pending the receipt of service tax registration.

Textual information (13)

Disclosure in auditors report relating to accumulated losses

The accumulated losses of the Company at the end of the financial year are more than the net worth of Company and though the company has not incurred cash losses in the current financial year and but incurred the cash losses in the immediately preceding financial year. (Further refer Note. 1 of Notes to Accounts).

Textual information (14)

Disclosure in auditors report relating to loans and advances granted by way of pledge of shares debentures and other securities

Based on our examination of the records and the information and explanations given to us, the Company has not granted any loans or advances on the basis of security by way of pledge of shares, debentures and other securities.



Textual information (15)

Disclosure in auditors report relating to provisions under special statute

In our opinion, the Company is not a chit fund, or a nidhi / mutual benefit fund/society. Therefore, the provisions of clause 4 (xiii) of the Companies (Auditor's Report) Order, 2003 are not applicable to the Company.

Textual information (16)

Disclosure in auditors report relating to adequacy of records maintained by share trading companies

The Company is not dealing or trading in shares, securities, debentures and other investments. Accordingly, the provisions of clause 4 (xiv) of the Companies (Auditors' Report) Order, 2003 are not applicable to the Company.

Textual information (17)

Disclosure in auditors report relating to term loans used for purpose other than for purpose they were raised

According to information and explanation given to us, the Company has not obtained any term loan from any bank/ financial institution; therefore, the provisions of clause (xvi) of the Companies (Auditors' Report) Order, 2003 are not applicable to it.

Textual information (18)

Disclosure in auditors report relating to nature and amount of fund raised for short-term has been used for long-term or vice versa

According to the information and explanations given to us and on an overall examination of the Balance Sheet of the Company, we are of the opinion that the funds raised on short-term basis have not been used for long-term investment or vice-versa.



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Textual information (19)

Disclosure in auditor's report explanatory [Text Block]

AUDITORS' REPORT

TO THE MEMBERS

We have audited the attached Balance Sheet of Campion Properties Limited as at 31st March 2012 and also the Statement of Profit and Loss and Cash Flow Statement of the Company for the year ended on that date annexed thereto. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on test check basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As required by the Companies (Auditors' Report) Order, 2003 issued by the Central Government of India in terms of Sub-Section (4A) of Section 227 of the Companies Act, 1956, we enclose in the Annexure, a statement on the matter specified in the Said Order to the extent applicable.

Further to our comments in the Annexure referred to in paragraph 3 above, we report that :

- 4.1 We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit,
- 4.2 In our opinion, proper books of account as required by law, have been kept by the Company, so far as appears from our examination of those books,
- 4.3 The Balance Sheet, Statement of Profit & Loss and Cash Flow Statement dealt with by this report are in agreement with the books of account,
- 4.4 In our opinion, the Balance Sheet, Statement of Profit & Loss and Cash Flow Statement dealt with by this report comply with Accounting Standards as referred to in sub section (3C) of Section 211 to the Companies Act, 1956 to the extent applicable.
- 4.5 On the basis of the written representation received from the Directors, we report that none of the directors is disqualified as on 31st March, 2012 from being appointed as a director under section 274 (1) (g) of the Companies Act, 1956.
5. In our opinion and to the best of our information and according to the explanations given to us, the said accounts read together with the notes thereon give the information required by the Companies Act, 1956, in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:
 - a) in the case of Balance Sheet, of the State of Affairs of the Company as at 31st March 2012
 - b) in case of Statement of Profit & Loss, of the loss of the Company for the year ended 31st March 2012.
 - c) in case of Cash Flow Statement, of the cash flows for the year ended on that date.



Firm Registration No. 000576 N

(Rajendra Prasad)

Partner

Membership No. 098941

Place: New Delhi

Date: 25th May, 2012

Annexure to the Auditors' Report

Referred to in paragraph 3 of our report of even date

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

b) As per the information and explanation given to us, all the fixed assets have been physically verified by the management during the period under audit, which in our opinion is reasonable having regard to the size of the Company and the nature of its assets. As informed, no material discrepancies were noticed on such verification.

c) During the period under audit, the Company has not disposed off substantial part of its fixed assets.

2. The provisions of Clause 4(ii) (a), (b) and (c) of the Companies (Auditors' Report) Order, 2003 relating to "Inventories of the Company" are not applicable to the Company as during the period under audit the Company has no inventory.

3. According to the information and the explanation given to us, the Company has neither granted nor taken any loans, secured or unsecured to/from companies, firms or other parties in the register maintained under section 301 of the Act. Consequently, the clause 4 (iii) (a) to (g) of the Companies (Auditors' Report) Order, 2003 not applicable to the Company.

4. In our opinion and according to the information and explanations given to us, there is adequate internal control procedure commensurate with the size of the Company and the nature of its business with regard to purchases of inventory and fixed assets and for the sale of goods. During the course of our audit, we have not observed any continuing failures to correct major weaknesses in internal controls.

5. According to the information and the explanation given to us, during the period under audit there have been no transaction of purchases of materials and sale of goods, materials and services which need to be entered in to the Register maintained under section 301 of the Companies Act, 1956. Consequently, the clause 4 (v) (b) of the Companies (Auditors' Report) Order, 2003 are not applicable to the Company.

6. As per the information and explanation given to us, the Company has not accepted any deposits from the public in terms of Sections 58 A and 58 AA of the Companies Act, 1956 and the Companies (Acceptance of deposits) Rules, 1975.

7. In our opinion, the Company has an internal audit system commensurate with the nature and size of its business.

8. As informed to us, the maintenance of cost records has not been prescribed by the Central Government under section 209 (1) (d) of the Companies Act, 1956.

9. In respect of statutory dues:

a) The Company has generally been regular in depositing undisputed statutory dues including provident fund, Income Tax, Wealth Tax, custom duty, Excise duty, cess with appropriate authorities except in case of service tax payable.

According to the information and explanation given to us, there was undisputed amounts payable in respect of Service tax of Rs 11,00,000 (Rupees Eleven Lakhs) for the period from 1st April 2011 to 30th September 2011 which have remained outstanding as at 31st March 2012 for a period of more than six months. They become payable, Pending the receipt of service tax registration.

According to the information and explanation given to us, there are no disputed statutory dues.



have remained outstanding as at 31st March 2012.

10. The accumulated losses of the Company at the end of the financial year are more than the net worth of Company and though the company has not incurred cash losses in the current financial year and but incurred the cash losses in the immediately preceding financial year. (Further refer Note. 1 of Notes to Accounts).

11. In our opinion and according to the information and explanation given to us, the Company has not defaulted in repayment of the dues to a financial institution and bank.

12. Based on our examination of the records and the information and explanations given to us, the Company has not granted any loans or advances on the basis of security by way of pledge of shares, debentures and other securities.

13. In our opinion, the Company is not a chit fund, or a nidhi / mutual benefit fund/society. Therefore, the provisions of clause 4 (xiii) of the Companies (Auditor's Report) Order, 2003 are not applicable to the Company.

14. The Company is not dealing or trading in shares, securities, debentures and other investments. Accordingly, the provisions of clause 4 (xiv) of the Companies (Auditors' Report) Order, 2003 are not applicable to the Company.

15. According to information and explanations given to us, the Company has not given any guarantee for loans taken by others from banks and financial institutions.

16. According to information and explanation given to us, the Company has not obtained any term loan from any bank/ financial institution; therefore, the provisions of clause (xvi) of the Companies (Auditors' Report) Order, 2003 are not applicable to it.

17. According to the information and explanations given to us and on an overall examination of the Balance Sheet of the Company, we are of the opinion that the funds raised on short-term basis have not been used for long-term investment or vice-versa.

18. The Company has not made any preferential allotment of shares to parties and companies covered in the Register maintained under section 301 of the Companies Act, 1956.

19. The Company has not issued any debentures.

20. The provisions of clause 4(xx) of the Companies (Auditor's Report) Order, 2003 relating to "the disclosure of end use of the money raised by public issue" are not applicable to the Company.

21. As per the information and explanations given to us, no fraud on or by the Company has been noticed or reported during the period under audit.

For ASP & CO.

Chartered Accountants

Firm Registration No. 000576 N

(Rajendra Prasad)

Partner

Membership No. 098941

Place: New Delhi

Dated: 25th May, 2012



[100100] Balance sheet

Unless otherwise specified, all monetary values are in INR

	31/03/2012	31/03/2011	31/03/2010
Balance sheet [Abstract]			
Equity and liabilities [Abstract]			
Shareholders' funds [Abstract]			
Share capital	3,56,36,010	3,56,36,010	3,56,36,010
Reserves and surplus	-28,04,80,431	-28,08,48,637	
Total shareholders' funds	-24,48,44,421	-24,52,12,627	
Share application money pending allotment	0	0	
Non-current liabilities [Abstract]			
Long-term borrowings	149,56,35,983	141,31,57,983	
Other long-term liabilities	0	0	
Long-term provisions	0	0	
Total non-current liabilities	149,56,35,983	141,31,57,983	
Current liabilities [Abstract]			
Short-term borrowings	0	0	
Trade payables	0	0	
Other current liabilities	6,63,49,057	6,60,19,008	
Short-term provisions	0	0	
Total current liabilities	6,63,49,057	6,60,19,008	
Total equity and liabilities	131,71,40,619	123,39,64,364	
Assets [Abstract]			
Non-current assets [Abstract]			
Fixed assets [Abstract]			
Tangible assets	113,91,33,160	116,94,60,083	15,22,58,639
Intangible assets	0	0	
Tangible assets capital work-in-progress	10,47,51,986	3,45,15,466	
Total fixed assets	124,38,85,146	120,39,75,549	
Non-current investments	0	0	
Long-term loans and advances	1,49,81,899	1,49,81,899	
Total non-current assets	125,88,67,045	121,89,57,448	
Current assets [Abstract]			
Current investments	0	0	
Inventories	0	0	
Trade receivables	4,57,43,983	0	
Cash and bank balances	6,38,411	21,06,919	
Short-term loans and advances	1,18,91,180	1,28,99,997	
Total current assets	5,82,73,574	1,50,06,916	
Total assets	131,71,40,619	123,39,64,364	



[400300] Disclosures - Signatories of balance sheet**Details of directors signing balance sheet [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing balance sheet [Axis]	Director 1	Director 2
	01/04/2011 to 31/03/2012	01/04/2011 to 31/03/2012
Details of signatories of balance sheet [Abstract]		
Details of directors signing balance sheet [Abstract]		
Details of directors signing balance sheet [LineItems]		
Name of director signing balance sheet [Abstract]		
First name of director	PRAKASH	GAURANG
Middle name of director		CHHOTALAL
Last name of director	SHENOY	SHAH
Designation of director	Director	Director
Director identification number of director	00005394	00004408
Date of signing of balance sheet by director	25/05/2012	25/05/2012

[100400] Cash flow statement, indirect

Unless otherwise specified, all monetary values are in INR

	01/04/2011 to 31/03/2012	01/04/2010 to 31/03/2011	31/03/2010
Statement of cash flows [Abstract]			
Cash flows from used in operating activities [Abstract]			
Profit before extraordinary items and tax	3,68,206	-2,62,30,359	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments to profit (loss) [Abstract]			
Adjustments for depreciation and amortisation expense	3,03,26,923	1,33,68,302	
Total adjustments to profit (loss)	3,03,26,923	1,33,68,302	
Adjustments for working capital [Abstract]			
Adjustments for decrease (increase) in trade receivables	-4,57,43,984	0	
Adjustments for decrease (increase) in other current and non-current assets	(A) -6,92,27,703	(B) -29,37,84,364	
Adjustments for provisions	3,30,049	2,78,73,384	
Total adjustments for working capital	-11,46,41,638	-26,59,10,980	
Total adjustments for reconcile profit (loss)	-8,43,14,715	-25,25,42,678	
Net cash flows from (used in) operations	-8,39,46,509	-27,87,73,037	
Net cash flows from (used in) operating activities before extraordinary items	-8,39,46,509	-27,87,73,037	
Net cash flows from (used in) operating activities	-8,39,46,509	-27,87,73,037	
Cash flows from used in investing activities [Abstract]			
Net cash flows from (used in) investing activities before extraordinary items	0	0	
Net cash flows from (used in) investing activities	0	0	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	(C) 8,24,78,000	(D) 26,69,12,748	
Net cash flows from (used in) financing activities before extraordinary items	8,24,78,000	26,69,12,748	
Net cash flows from (used in) financing activities	8,24,78,000	26,69,12,748	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-14,68,509	-1,18,60,289	
Net increase (decrease) in cash and cash equivalents	-14,68,509	-1,18,60,289	
Net cash flow statement at end of period	6,38,411	21,06,919	1,39,67,208

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Footnotes

- (A) Adjustments for (increase) / decrease in operating assets: Short-term loans and advances 1,008,817 Other non-current assets (70,236,520)
- (B) Adjustments for (increase) / decrease in operating assets: Short-term loans and advances 12,693,139 Other non-current assets (306,477,503)
- (C) Proceeds from long-term borrowings
- (D) Proceeds from long-term borrowings

[200100] Notes - Share capital**Disclosure of classes of share capital [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Share capital [Member]			Equity shares [Member]
	01/04/2011 to 31/03/2012	01/04/2010 to 31/03/2011	31/03/2010	01/04/2011 to 31/03/2012
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 36,00,000	[shares] 36,00,000		[shares] 36,00,000
Value of shares authorised	3,60,00,000	3,60,00,000		3,60,00,000
Number of shares issued	[shares] 35,63,601	[shares] 35,63,601		[shares] 35,63,601
Value of shares issued	3,56,36,010	3,56,36,010		3,56,36,010
Number of shares subscribed and fully paid	[shares] 35,63,601	[shares] 35,63,601		[shares] 35,63,601
Value of shares subscribed and fully paid	3,56,36,010	3,56,36,010		3,56,36,010
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] 35,63,601	[shares] 35,63,601		[shares] 35,63,601
Total value of shares subscribed	3,56,36,010	3,56,36,010		3,56,36,010
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 35,63,601	[shares] 35,63,601		[shares] 35,63,601
Value of shares called	3,56,36,010	3,56,36,010		3,56,36,010
Value of shares paid-up	3,56,36,010	3,56,36,010		3,56,36,010
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Total increase (decrease) in share capital	0	0		0
Share capital at end of period	3,56,36,010	3,56,36,010	3,56,36,010	3,56,36,010
Rights preferences and restrictions attaching to class of share capital	Refer child element	Refer child element		Refer child element
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] 35,63,601	[shares] 35,63,601		[shares] 35,63,601
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 35,63,601	[shares] 35,63,601		[shares] 35,63,601
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]				
Application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0



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Disclosure of classes of share capital [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2010 to 31/03/2011	31/03/2010	01/04/2011 to 31/03/2012	01/04/2010 to 31/03/2011
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Type of share			Fully paid up	Fully paid up
Number of shares authorised	[shares] 36,00,000		[shares] 36,00,000	[shares] 36,00,000
Value of shares authorised	3,60,00,000		3,60,00,000	3,60,00,000
Number of shares issued	[shares] 35,63,601		[shares] 35,63,601	[shares] 35,63,601
Value of shares issued	3,56,36,010		3,56,36,010	3,56,36,010
Number of shares subscribed and fully paid	[shares] 35,63,601		[shares] 35,63,601	[shares] 35,63,601
Value of shares subscribed and fully paid	3,56,36,010		3,56,36,010	3,56,36,010
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] 35,63,601		[shares] 35,63,601	[shares] 35,63,601
Total value of shares subscribed	3,56,36,010		3,56,36,010	3,56,36,010
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 35,63,601		[shares] 35,63,601	[shares] 35,63,601
Value of shares called	3,56,36,010		3,56,36,010	3,56,36,010
Value of shares paid-up	3,56,36,010		3,56,36,010	3,56,36,010
Par value per share			[INR/shares] 10	[INR/shares] 10
Details of shares not fully called [Abstract]				
Amount per share called			[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Total increase (decrease) in number of shares outstanding	[shares] 0		[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Total increase (decrease) in share capital	0		0	0
Share capital at end of period	3,56,36,010	3,56,36,010	3,56,36,010	3,56,36,010
Rights preferences and restrictions attaching to class of share capital	Refer child element		Textual information (20) [See below]	Textual information (21) [See below]
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] 35,63,601		[shares] 35,63,601	[shares] 35,63,601
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 35,63,601		[shares] 35,63,601	[shares] 35,63,601
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



Disclosure of classes of share capital [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]
	31/03/2010
Disclosure of classes of share capital [Abstract]	
Disclosure of classes of share capital [LineItems]	
Reconciliation of number of shares outstanding [Abstract]	
Number of shares outstanding at end of period	[shares] 35,63,601
Reconciliation of value of shares outstanding [Abstract]	
Share capital at end of period	3,56,36,010

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]	
Name of shareholder [Axis]	Shareholder 1 [Member]	
	01/04/2011 to 31/03/2012	01/04/2010 to 31/03/2011
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	Fully paid-up	Fully paid-up
Name of shareholder	RELIANCE COMMUNICATIONS LIMITED	RELIANCE COMMUNICATIONS LIMITED
CIN of shareholder	L45309MH2004PLC147531	L45309MH2004PLC147531
Country of incorporation or residence of shareholder	INDIA	INDIA
Number of shares held in company	(A) [shares] 35,63,601	(B) [shares] 35,63,601
Percentage of shareholding in company	100.00%	100.00%

Footnotes

(A) Six individuals nominees hold one share jointly with Reliance Communications Limited

(B) Six individuals nominees hold one share jointly with Reliance Communications Limited

Unless otherwise specified, all monetary values are in INR

	01/04/2011 to 31/03/2012	01/04/2010 to 31/03/2011
Disclosure of notes on share capital explanatory [TextBlock]	Textual information (22) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether money raised from public offering during year	No	No

Textual information (20)

Rights preferences and restrictions attaching to class of share capital

The Company has only one class of equity shares having a par value of Rs.10 per share. Each holder of equity shares is entitled to one vote per share. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after the distribution of all the preferential amounts, in proportion to their shareholdings.

Textual information (21)

Rights preferences and restrictions attaching to class of share capital

The Company has only one class of equity shares having a par value of Rs.10 per share. Each holder of equity shares is entitled to one vote per share. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after the distribution of all the preferential amounts, in proportion to their shareholdings.



Textual information (22)

Disclosure of notes on share capital explanatory [Text Block]

	Amount in Rs.	Amount in Rs.
	As at March 31,2012	As at March 31,2011
Note : 2.01		
Share Capital		
Authorised:		
36,00,000 Equity Shares of Rs. 10 each	36,000,000	36,000,000
(36,00,000)	36,000,000	36,000,000
Issued, Subscribed and Paid up :		
35,63,601 Equity Shares of Rs. 10 each fully paid up	35,636,010	35,636,010
(35,63,601)		
out of the above shares 35,53,601 are allotted as fully paid up under demerger scheme of Hotel Ranjit, New Delhi from ITDC to the company sanctioned by department of company affairs, Govt of India vide its order dated 12/7/2002 without payment being received		
35,63,601 equity shares are held by holding company M/s Reliance Communications Limited	35,636,010	35,636,010

(1) Shares held by Holding/Ultimate Company and /or their Subsidiaries

	March 31,2012	March 31,2012	March 31,2011	March 31,2011
	Number	Amount in Rs.	Number	Amount in Rs.
M/s Reliance Communications Limited	3,563,601	35,636,010	3,563,601	35,636,010

(2) Details of Shareholders holding more than 5 % shares in the Company

NIL NIL

(3)The Company has only one class of equity shares having a parvalue of Rs.10 per share. Each holder of equity shares is entitled to one vote per share. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after the distribution of all the preferential amounts, in proportion to their shareholdings.

(4) Reconciliation of shares outstanding at the beginning and at the end of the reporting period.

As at March 31,2012	As at March 31,2012	As at March 31,2011	As at March 31,2011
Number	Amount in Rs.	Number	Amount in Rs.
3,563,601	35,636,010	3,563,601	35,636,010
-	-	-	-
3,563,601	35,636,010	3,563,601	35,636,010



the Year
s during the year
ear

[200200] Notes - Reserves and surplus**Statement of changes in reserves [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Reserves [Member]		Surplus [Member]	
	01/04/2011 to 31/03/2012	01/04/2010 to 31/03/2011	31/03/2010	01/04/2011 to 31/03/2012
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	3,68,206	-2,62,30,359		3,68,206
Total additions to reserves	3,68,206	-2,62,30,359		3,68,206
Total changes in reserves	3,68,206	-2,62,30,359		3,68,206
Reserves at end of period	-28,04,80,431	-28,08,48,637	-25,46,18,278	-28,04,80,431

Statement of changes in reserves [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Surplus [Member]	
	01/04/2010 to 31/03/2011	31/03/2010
Statement of changes in reserves [Abstract]		
Statement of changes in reserves [LineItems]		
Changes in reserves [Abstract]		
Additions to reserves [Abstract]		
Profit (loss) for period	-2,62,30,359	
Total additions to reserves	-2,62,30,359	
Total changes in reserves	-2,62,30,359	
Reserves at end of period	-28,08,48,637	-25,46,18,278

Unless otherwise specified, all monetary values are in INR

	01/04/2011 to 31/03/2012
Disclosure of notes on reserves explanatory [TextBlock]	Textual information (23) [See below]

Textual information (23)**Disclosure of notes on reserves explanatory [Text Block]**

	Amount in Rs. As at March 31,2012	Amount in Rs. As at March 31,2011
Note : 2.02 Reserve And Surplus		
As per Last Balance Sheet	(280,848,637)	(254,618,278)
Profit/(Loss) for the Year	368,206	(26,230,359)
	(280,480,431)	(280,848,637)



[200300] Notes - Borrowings**Classification of borrowings [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Loans and advances from related parties [Member]		Loans and advances from others [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2012	31/03/2011	31/03/2012	31/03/2011
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	149,56,35,983	141,31,57,983	(A) 149,56,35,983	(B) 141,31,57,983

Footnotes

(A) From Reliance Communication Limited (Holding Company)

(B) From Reliance Communication Limited (Holding Company)

Unless otherwise specified, all monetary values are in INR

	01/04/2011 to 31/03/2012
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (24) [See below]

Textual information (24)**Disclosure of notes on borrowings explanatory [Text Block]**

Note : 2.03

Long Term Borrowings

Unsecured

Reliance Communication Limited (Holding Company)

Amount in Rs.

As at

March 31,2012

Amount in Rs.

As at

March 31,2011

1,495,635,983

1,413,157,983

1,495,635,983

1,413,157,983



[201000] Notes - Tangible assets**Disclosure of additional information tangible assets [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]		Land [Member]		Buildings [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Assets held under lease [Member]		Owned assets [Member]	
	01/04/2011 to 31/03/2012	01/04/2010 to 31/03/2011	01/04/2011 to 31/03/2012	01/04/2010 to 31/03/2011	01/04/2011 to 31/03/2012	01/04/2010 to 31/03/2011
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Refer members for details	Refer members for details	Straight Line Method	Straight Line Method	Straight Line Method	Straight Line Method
Useful lives or depreciation rates tangible assets	Refer members for details	Refer members for details	Period of lease	Period of lease	Rates prescribed in the schedule XIV of the Companies Act, 1956	Rates prescribed in the schedule XIV of the Companies Act, 1956

Disclosure of additional information tangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Plant and equipment [Member]		Furniture and fixtures [Member]		Office equipment [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned assets [Member]		Owned assets [Member]	
	01/04/2011 to 31/03/2012	01/04/2010 to 31/03/2011	01/04/2011 to 31/03/2012	01/04/2010 to 31/03/2011	01/04/2011 to 31/03/2012	01/04/2010 to 31/03/2011
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Straight Line Method	Straight Line Method	Straight Line Method	Straight Line Method	Straight Line Method	Straight Line Method
Useful lives or depreciation rates tangible assets	Rates prescribed in the schedule XIV of the Companies Act, 1956	Rates prescribed in the schedule XIV of the Companies Act, 1956	Rates prescribed in the schedule XIV of the Companies Act, 1956	Rates prescribed in the schedule XIV of the Companies Act, 1956	Rates prescribed in the schedule XIV of the Companies Act, 1956	Rates prescribed in the schedule XIV of the Companies Act, 1956



Disclosure of tangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2011 to 31/03/2012	01/04/2010 to 31/03/2011	31/03/2010	01/04/2011 to 31/03/2012	01/04/2010 to 31/03/2011	31/03/2010
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	103,05,69,746		0	103,05,69,746	
Depreciation tangible assets	-3,03,26,923	-1,33,68,302				
Total changes in tangible assets	-3,03,26,923	101,72,01,444		0	103,05,69,746	
Tangible assets at end of period	113,91,33,160	116,94,60,083	15,22,58,639	119,53,10,730	119,53,10,730	16,47,40,984

Disclosure of tangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]			Land [Member]		
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Assets held under lease [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2011 to 31/03/2012	01/04/2010 to 31/03/2011	31/03/2010	01/04/2011 to 31/03/2012	01/04/2010 to 31/03/2011	31/03/2010
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Depreciation tangible assets	3,03,26,923	1,33,68,302		-16,62,922	-16,62,922	
Total changes in tangible assets	3,03,26,923	1,33,68,302		-16,62,922	-16,62,922	
Tangible assets at end of period	5,61,77,570	2,58,50,647	1,24,82,345	14,88,58,078	15,05,21,000	15,21,83,922

Disclosure of tangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Land [Member]					
Sub classes of tangible assets [Axis]	Assets held under lease [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2011 to 31/03/2012	01/04/2010 to 31/03/2011	31/03/2010	01/04/2011 to 31/03/2012	01/04/2010 to 31/03/2011	31/03/2010
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Depreciation tangible assets				16,62,922	16,62,922	
anges in tangible	0	0		16,62,922	16,62,922	
assets at end of period	16,46,29,259	16,46,29,259	16,46,29,259	1,57,71,181	1,41,08,259	1,24,45,337



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Disclosure of tangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Buildings [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2011 to 31/03/2012	01/04/2010 to 31/03/2011	31/03/2010	01/04/2011 to 31/03/2012	01/04/2010 to 31/03/2011	31/03/2010
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	70,11,55,613		0	70,11,55,613	
Depreciation tangible assets	-1,14,28,837	-46,65,470				
Total changes in tangible assets	-1,14,28,837	69,64,90,143		0	70,11,55,613	
Tangible assets at end of period	68,50,61,306	69,64,90,143	0	70,11,55,613	70,11,55,613	0

Disclosure of tangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Buildings [Member]			Plant and equipment [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2011 to 31/03/2012	01/04/2010 to 31/03/2011	31/03/2010	01/04/2011 to 31/03/2012	01/04/2010 to 31/03/2011	31/03/2010
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	19,07,41,088	
Depreciation tangible assets	1,14,28,837	46,65,470		-90,60,202	-36,98,548	
Total changes in tangible assets	1,14,28,837	46,65,470		-90,60,202	18,70,42,540	
Tangible assets at end of period	1,60,94,307	46,65,470	0	17,79,82,338	18,70,42,540	0



Disclosure of tangible assets [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2011 to 31/03/2012	01/04/2010 to 31/03/2011	31/03/2010	01/04/2011 to 31/03/2012	01/04/2010 to 31/03/2011	31/03/2010
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	19,07,41,088				
Depreciation tangible assets				90,60,202	36,98,548	
Total changes in tangible assets	0	19,07,41,088		90,60,202	36,98,548	
Tangible assets at end of period	19,07,41,088	19,07,41,088	0	1,27,58,750	36,98,548	0

Disclosure of tangible assets [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2011 to 31/03/2012	01/04/2010 to 31/03/2011	31/03/2010	01/04/2011 to 31/03/2012	01/04/2010 to 31/03/2011	31/03/2010
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	10,00,58,298		0	10,00,58,298	
Depreciation tangible assets	-63,40,762	-25,92,606				
Total changes in tangible assets	-63,40,762	9,74,65,692		0	10,00,58,298	
Tangible assets at end of period	9,11,99,647	9,75,40,409	74,717	10,01,70,023	10,01,70,023	1,11,725



Disclosure of tangible assets [Table]

..(8)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Furniture and fixtures [Member]			Office equipment [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2011 to 31/03/2012	01/04/2010 to 31/03/2011	31/03/2010	01/04/2011 to 31/03/2012	01/04/2010 to 31/03/2011	31/03/2010
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	3,86,14,747	
Depreciation tangible assets	63,40,762	25,92,606		-18,34,200	-7,48,756	
Total changes in tangible assets	63,40,762	25,92,606		-18,34,200	3,78,65,991	
Tangible assets at end of period	89,70,376	26,29,614	37,008	3,60,31,791	3,78,65,991	0

Disclosure of tangible assets [Table]

..(9)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2011 to 31/03/2012	01/04/2010 to 31/03/2011	31/03/2010	01/04/2011 to 31/03/2012	01/04/2010 to 31/03/2011	31/03/2010
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	3,86,14,747				
Depreciation tangible assets				18,34,200	7,48,756	
Total changes in tangible assets	0	3,86,14,747		18,34,200	7,48,756	
Tangible assets at end of period	3,86,14,747	3,86,14,747	0	25,82,956	7,48,756	0

Unless otherwise specified, all monetary values are in INR

	01/04/2011 to 31/03/2012
Disclosure of notes on tangible assets explanatory [TextBlock]	Textual information (25) [See below]



Textual information (25)

Disclosure of notes on tangible assets explanatory [Text Block]

Note : 2.05

Fixed
Assets

Description	As at	Gross		As at	As at	Depreciation		As at	As at	Net
		Block	Block			Block	Block			
	April 1, 2011	Additions /	Deductions/	March 31,	April 1,	Depreciation	Deductions/	March 31, 2011	March 31,	
		Adjustments	Adjustments	2012	2011	for the year	Adjustment		2012	
Tangible Assets										
Leasehold Land	164,629,259	-	-	164,629,259	14,108,259	1,662,922	-	15,771,181	148,858,078	
Building	701,155,613	-	-	701,155,613	4,665,470	11,428,837	-	16,094,308	685,061,306	
Furniture & Fixtures	100,170,023	-	-	100,170,023	2,629,614	6,340,762	-	8,970,376	91,199,647	
Plant & Machinery	190,741,088	-	-	190,741,088	3,698,548	9,060,202	-	12,758,750	177,982,338	
Office Equipment	38,614,747	-	-	38,614,747	748,756	1,834,200	-	2,582,956	36,031,791	
Total	1,195,310,730	-	-	1,195,310,730	25,850,647	30,326,923	-	56,177,571	1,139,133,160	
Previous Year	164,740,984	1,030,569,746	-	1,195,310,730	12,482,345	13,368,302	-	25,850,647	1,169,460,083	
Capital Work- In-Progress										104,751,986

[201100] Notes - Intangible assets

Disclosure of intangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Company total intangible assets [Member]	
Sub classes of 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]	
	31/03/2012	31/03/2011
Intangible assets [Abstract]		
Intangible assets [LineItems]		
Statement of changes in intangible assets [Abstract]		
Intangible assets at end of period		



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[200600] Notes - Subclassification and notes on liabilities and assets**Classification of inventories [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Company total inventories [Member]	
	31/03/2012	31/03/2011
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Inventories [Abstract]		
Classification of inventories [Abstract]		
Details of inventories [LineItems]		
Inventories	0	0

Subclassification of trade receivables [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2012	31/03/2011	31/03/2012	31/03/2011
Subclassification and notes on liabilities and assets [Abstract]				
Trade receivables notes [Abstract]				
Trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [LineItems]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	4,57,43,983	0	4,57,43,983	0
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	4,57,43,983	0	4,57,43,983	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
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Total trade receivables due by firms or companies in which any director is partner or director			0	0



Loans and advances [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of loans and advances [Axis]	Security deposits [Member]		Loans advances value be received [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2012	31/03/2011	31/03/2012	31/03/2011
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	1,48,20,724	1,48,20,724	1,61,175	1,61,175
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	1,48,20,724	1,48,20,724	1,61,175	1,61,175
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Loans advances given suppliers [Member]		Other loans and advances, others [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	01/04/2011 to 31/03/2012	01/04/2010 to 31/03/2011	31/03/2012	31/03/2011
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	7,57,504	7,57,504	1,11,33,676	1,21,42,493
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	7,57,504	7,57,504	1,11,33,676	1,21,42,493
Nature of other loans and advances	Mobilization Advance	Mobilization Advance		
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0



Unless otherwise specified, all monetary values are in INR

	01/04/2011 to 31/03/2012	31/03/2011
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Trade payables, long-term	0	0
Total other long-term liabilities	0	0
Disclosure of notes on other current liabilities explanatory [TextBlock]	Textual information (26) [See below]	
Interest accrued but not due on borrowings	0	0
Interest accrued and due on borrowings	0	0
Debentures claimed but not paid	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Service tax payable	48,73,401	0
Taxes payable current tax	(A) 3,22,047	(B) 8,02,682
Taxes payable other tax	0	(C) 1,91,777
Accrued expenses payable	3,26,37,461	4,03,05,495
Security deposits refundable, current	(D) 73,72,264	(E) 67,82,807
Total deposits refundable current	73,72,264	67,82,807
Public deposit payable, current	0	0
Total other payables, current	4,52,05,173	4,80,82,761
Advance received from customers	6,03,471	6,03,471
Accrued salary payable	15,255	15,255
Short-term employee related liabilities	(F) 6,508	(G) 6,508
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	(H) 2,05,18,650	(I) 1,73,11,013
Total other current liabilities	6,63,49,057	6,60,19,008
Disclosure of notes on loans and advances explanatory [TextBlock]	Textual information (27) [See below]	
Disclosure of notes on trade receivables explanatory [TextBlock]	Textual information (28) [See below]	
Aggregate amount of trade receivables outstanding for period exceeding six months	0	0
Disclosure of notes on cash and bank balances explanatory [TextBlock]	Textual information (29) [See below]	
Fixed deposits with banks	0	0
Other balances with banks	(J) 6,38,338	(K) 21,06,846
Total balance with banks	6,38,338	21,06,846
Cash on hand	73	73
Total cash and cash equivalents	6,38,411	21,06,919
Total cash and bank balances	6,38,411	21,06,919
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 twelve months maturity	0	0



Footnotes

- (A) TDS Payable
 (B) TDS Payable
 (C) Duties and Taxes Payable (WCT)
 (D) Security Deposits From Licences 229,433 Security Deposits From Suppliers And Cont. 7,142,831
 (E) Security Deposits From Licences 229,433 Security Deposits From Suppliers And Cont. 6,553,374
 (F) VRS Payable 1,000 Incentive Payable 5,508
 (G) VRS Payable 1,000 Incentive Payable 5,508
 (H) Earnest Money 287,618 EMP. AT CREDIT 411,051 Group Insurance 7,728 ITDC 14,362,757 Stale Cheque 2,956,600 Sundry Creditors 2,492,896
 (I) Earnest Money 287,618 EMP. AT CREDIT 411,051 Group Insurance 7,728 ITDC 648,212 Stale Cheque 438,303 Sundry Creditors 15518101
 (J) In current account with Schedule Banks
 (K) In current account with Schedule Banks

Textual information (26)**Disclosure of notes on other current liabilities explanatory [Text Block]**

	Amount in Rs. As at March 31,2012	Amount in Rs. As at March 31,2011
Note : 2.04		
Other Current Liabilities		
Advance from Customers	603,471	603,471
TDS Payable	322,047	802,682
Duties and Taxes Payable (WCT)	-	191,777
Security Deposits From Suppliers And Cont.	7,142,831	6,553,374
Earnest Money	287,618	287,618
VRS Payable	1,000	1,000
Service Tax Payable	4,873,401	-
Security Deposits From Licences	229,433	229,433
EMP. AT CREDIT	411,051	411,051
Group Insurance	7,728	7,728
Incentive Payable	5,508	5,508
ITDC	14,362,757	648,212
Stale Cheque	2,956,600	438,303
Sundry Creditors	2,492,896	15,518,101
Unpaid Salary Payable	15,255	15,255
Expenses Payable	32,637,461	40,305,495
Total	66,349,057	66,019,008



Textual information (27)

Disclosure of notes on loans and advances explanatory [Text Block]

	Amount in Rs. As at March 31,2012	Amount in Rs. As at March 31,2011
Note : 2.06		
Long term loans and advances		
Advances recoverable in cash or kind or for value to be received		
UNSECURED		
Considered Good	161,175	161,175
Considered doubtful		
Less: Provision for doubtful advances	-	-
	161,175	161,175
SECURITY DEPOSITS	14,820,724	14,820,724
Less: Provisions	-	-
	14,820,724	14,820,724
	14,981,899	14,981,899

	Amount in Rs. As at March 31,2012	Amount in Rs. As at March 31,2011
Note : 2.09		
Short-term loans and advances (Unsecured, Considered good unless stated otherwise)		
Mobilization Advance	11,133,676	12,142,493
Advance to Supplier and Contractors	757,504	757,504
	11,891,180	12,899,997



Textual information (28)

Disclosure of notes on trade receivables explanatory [Text Block]

Note : 2.07	As at March 31,2012	As at March 31,2011
TRADE RECEIVABLE (Unsecured)		
Due for More than Six months		
Considered Good	-	-
Considered Doubtful	-	-
Less: Provision for doubtful debts	-	-
Others		
Considered Good	4 57 43 983	-
Considered Doubtful	-	-
Less: Provision for doubtful debts	-	-
	4 57 43 983	-
TOTAL	4 57 43 983	

Textual information (29)

Disclosure of notes on cash and bank balances explanatory [Text Block]

Note : 2.08	Amount in Rs. As at March 31,2012	Amount in Rs. As at March 31,2011
Cash & Bank Balances		
Cash Balance on hand	73	73
Bank Balances		
In current account with Schedule Banks	638,338	2,106,846
	638,411	2,106,919



[200700] Notes - Additional disclosures on balance sheet

Unless otherwise specified, all monetary values are in INR

	01/04/2011 to 31/03/2012	01/04/2010 to 31/03/2011
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (30) [See below]	
Claims against company not acknowledged as debt	24,227	24,227
Other money for which company is contingently liable	7,62,89,337	9,33,79,263
Total contingent liabilities	7,63,13,564	9,34,03,490
Total contingent liabilities and commitments	7,63,13,564	9,34,03,490
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
Percentage of equity shares held up by directors and related parties	100.00%	
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
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
Whether maintenance of cost records by company has been mandated under any cost accounting records rules notified under section 209(1)(d) of companies act, 1956	No	No
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0



Textual information (30)

Disclosure of additional balance sheet notes explanatory [Text Block]

Note: 2.15

Disclosure under Micro, Small and Medium Enterprises Development Act, 2006 (MSMED)

There are no reported Micro, Small & Medium Enterprises as defined in the “The Micro, Small & Medium Enterprises Development Act, 2006” to whom the Company owes dues.

Note: 2.17

Balances of Creditors and Loans & Advances are subject to confirmation.

Note 2.18

In the opinion of the management, the current assets and loans & advances are at least equal to the value stated in the Balance Sheet, if realised in the ordinary course of business.

Note: 2.24

Previous year

The financial statements for the year ended March 31, 2011 had been prepared as per the then applicable, pre-revised Schedule VI to the Companies Act, 1956. Consequent to the notification of Revised Schedule VI under the Companies Act 1956, the financial statements for the year ended March 31, 2012 are prepared as per Revised Schedule VI. Accordingly, the previous year figures have also been reclassified to conform to this year's classification. The adoption of Revised Schedule VI for previous year figures does not impact recognition and measurement principles followed for preparation of financial statements.

[200800] Notes - Disclosure of accounting policies, changes in accounting policies and estimates

Unless otherwise specified, all monetary values are in INR

	01/04/2011 to 31/03/2012
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (31) [See below]



Textual information (31)

Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [Text Block]

Significant Accounting Policies to Balance Sheet and Statement of Profit and Loss

Note: 1

A. Method of Accounting

The Company follows the mercantile system of accounting and recognises income and expenditure on accrual basis except prepaid insurance. The accounts are prepared under the historical cost convention and in accordance with applicable Accounting Standards.

B. Fixed Assets

Fixed assets have been stated at the historical cost.

C. Depreciation

Depreciation on Fixed Assets is provided on Straight Line Method at the rates prescribed in the schedule XIV of the Companies Act, 1956. Depreciation on addition/deletion made during the year is provided on pro-rata basis from the date on which the asset is put to use or up to the date of deletion. Fixed assets up to Rs. 5000 are depreciated fully in the year of capitalization.

Leasehold Land is amortised over the period of Lease.

D. Inventories

All the items of Inventories have been valued at Cost or Net Realisable Value whichever is lower.

E. Foreign Currency Transactions:

Transactions denominated in foreign currencies are recorded at the exchange rate prevailing at the time of transaction and loss /profit if any is being charged to profit and loss account.

Monetary assets and liabilities related to foreign currency transactions remaining unsettled are translated at year-end rates.

F. Retirements Benefits

Company's contribution to Provident Fund and Superannuation Fund are charged to Profit & Loss Account. Liability for Gratuity and Leave Encashment Benefit is provided on accrual basis as determined on actuarial valuation.

G. Taxation

Current tax is determined as the amount of tax payable in respect of estimated taxable income for the year and in accordance with the provision 1961. Deferred tax is recognised using the enacted tax rates and laws as on the Balance Sheet date, subject to the consideration of deferred tax assets on all timing differences, between taxable income and accounting income that originate in one period and reverse in one or more subsequent periods.



H. Use of Estimates

The preparation and presentation of Financial Statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities and disclosure of contingent liabilities on the date of the Financial Statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates is recognised in the period in which the results are known/ materialised.

I. Contingent Liabilities

Contingent liabilities are not provided for and are disclosed by way of note.

[201200] Notes - Employee benefits

Unless otherwise specified, all monetary values are in INR

	01/04/2011 to 31/03/2012
Disclosure of employee benefits explanatory [TextBlock]	Textual information (32) [See below]

Textual information (32)**Disclosure of employee benefits explanatory [Text Block]**

Note 2.16

The Gratuity Liability has been provided on accrual basis as per actuarial valuation, however at present the Company does not have any employee hence no provision has been made.



[201600] Notes - Related party**Disclosure of relationship and transactions between related parties [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Related Party 1	
	01/04/2011 to 31/03/2012	01/04/2010 to 31/03/2011
Disclosure of relationship and transactions between related parties [Abstract]		
Disclosure of relationship and transactions between related parties [LineItems]		
Name of related party	RELIANCE COMMUNICATIONS LIMITED	RELIANCE COMMUNICATIONS LIMITED
Country of incorporation or residence of related party	INDIA	INDIA
CIN of related party	L45309MH2004PLC147531	L45309MH2004PLC147531
Description of nature of related party relationship	Holding company	Holding company
Description of nature of transactions with related party	Refer below	Refer below
Related party transactions [Abstract]		
Transfers under finance agreements related party transactions [Abstract]		
Transfers of loan under finance agreements from enterprise related party transactions	8,24,78,000	26,69,12,748
Outstanding balances for related party transactions [Abstract]		
Amounts payable related party transactions	149,56,35,983	141,31,57,983
Amount written off during period in respect of debts due from related parties	0	0
Amount written back during period in respect of debts due to related parties	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2011 to 31/03/2012	01/04/2010 to 31/03/2011
Disclosure of notes on related party explanatory [TextBlock]	Textual information (33) [See below]	
Whether there are any related party transactions during year	Yes	Yes
Whether company is subsidiary company	Yes	Yes
Section under which company is subsidiary	Section 4(1)(b)	Section 4(1)(b)



Textual information (33)

Disclosure of notes on related party explanatory [Text Block]

Note: 2.20

Disclosure of information on Related Parties and Related Party Transactions (AS-18):

Related Parties: Reliance Communications Ltd. (Holding Company)

Transactions occurred during the year:

Rupees

Particulars	As at March 31, 2012	As at March 31, 2011
Unsecured loan received	8,24,78,000	26,69,12,748

Closing balance as on 31st March 2012

Rupees

Particulars	As at March 31, 2012	As at March 31, 2011
Unsecured loan	149,56,35,983	141,31,57,983



[300300] Notes - Earnings per share

Unless otherwise specified, all monetary values are in INR

	01/04/2011 to 31/03/2012	01/04/2010 to 31/03/2011
Disclosure of earnings per share explanatory [TextBlock]	Textual information (34) [See below]	
Weighted average shares and adjusted weighted average shares [Abstract]		
Basic weighted average shares	[shares] 35,63,601	[shares] 35,63,601
Diluted weighted average shares	[shares] 35,63,601	[shares] 35,63,601
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Profit (loss) for period	3,68,206	-2,62,30,359
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	3,68,206	-2,62,30,359

Textual information (34)**Disclosure of earnings per share explanatory [Text Block]**

Note: 2.23

Earnings per share (EPS)-

The numerators and denominators used to calculate Basic and Diluted Earnings per share

Particulars	For the year ended March 31,2012	For the year ended March 31,2011
Profit / (Loss) attributable to the Equity Shareholders (A) - Rs	3,68,206	(262,30,359)
Basic/weighted average number of equity shares Outstanding during the period (B)	35,63,601	35,63,601
Nominal value of Equity Share – Rs	10	10
Basic/Diluted EPS (A/B) – Rs	0.103	(7.361)

[202800] Notes - Subsidiary information

Unless otherwise specified, all monetary values are in INR

	01/04/2011 to 31/03/2012
Subsidiary information explanatory [TextBlock]	
Company has subsidiary companies	No



[201900] Notes - Income taxes

Unless otherwise specified, all monetary values are in INR

	01/04/2011 to 31/03/2012
Disclosure of notes on income taxes explanatory [TextBlock]	Textual information (35) [See below]

Textual information (35)**Disclosure of notes on income taxes explanatory [Text Block]**

Note 2.21

Deferred Taxation:

In compliance with AS-22, "Accounting for Taxes on Income" issued by "The Institute of Chartered Accountants of India", the deferred tax asset arising on account of the brought forward losses, unabsorbed depreciation and current year loss etc. has not been recognised in view of consideration of prudence and uncertainty regarding the realisation of the same in the foreseeable future.

[202400] Notes - Investments in associates

Unless otherwise specified, all monetary values are in INR

	01/04/2011 to 31/03/2012
Disclosure of notes on investment in associates explanatory [TextBlock]	
Whether company has invested in associates	No

[202500] Notes - Financial reporting of interests in joint ventures

Unless otherwise specified, all monetary values are in INR

	01/04/2011 to 31/03/2012
Disclosure of notes on interests in joint ventures explanatory [TextBlock]	
Whether company has invested in joint ventures	No



[202100] Notes - Other provisions, contingent liabilities and contingent assets**Disclosure of contingent liabilities [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of contingent liabilities [Axis]	Other contingent liabilities [Member]	
	01/04/2011 to 31/03/2012	01/04/2010 to 31/03/2011
Disclosure of contingent liabilities [Abstract]		
Disclosure of contingent liabilities [LineItems]		
Estimate of financial effect of contingent liabilities	(A) 7,63,13,564	(B) 9,34,03,490
Description of statement of fact that estimate of financial effect on contingent liabilities could not be made	Claim by one ex employee filed with labour court for which amount cannot be estimated.	Not applicable

Footnotes

(A) Attached by EPF authority (PF Commissioner) and the case is pending in the court 24,227 Total cost of capital commitment 7,62,89,337

(B) Attached by EPF authority (PF Commissioner) and the case is pending in the court 24,227 Total cost of capital commitment 9,33,79,263

Unless otherwise specified, all monetary values are in INR

	01/04/2011 to 31/03/2012
Disclosure of notes on other provisions, contingent liabilities and contingent assets explanatory [TextBlock]	
Disclosure of contingent liabilities explanatory [TextBlock]	Textual information (36) [See below]

Textual information (36)**Disclosure of contingent liabilities explanatory [Text Block]**

Note: 2.14

Contingent Liabilities

Following disclosures are made for Contingent Liabilities not provided for in accordance with AS-29, on provisions, contingent liabilities and contingent assets:

- Claim by one ex employee filed with labour court for which amount cannot be estimated.
- A sum of Rs 24,227(Previous Year-Rs. 24,227) was attached by EPF authority (PF Commissioner) and the case is pending in the court.
- The total cost of capital commitment as on 31stMarch 2012 is Rs 7,62,89,337(Previous year Rs 9,33,79,263/-)

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[202700] Notes - Cash flow statements

Unless otherwise specified, all monetary values are in INR

	31/03/2012	31/03/2011	31/03/2010
Disclosure of cash flow statement explanatory [TextBlock]			
Cash and cash equivalents if different from balance sheet [Abstract]			
Cash and cash equivalents cash flow statement	6,38,411	21,06,919	1,39,67,208
Total cash and cash equivalents	6,38,411	21,06,919	

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CAMPION PROPERTIES LIMITED
Standalone Statement of Profit & Loss for period 01/04/2011 to 31/03/2012

[400100] Disclosure of general information about company

Unless otherwise specified, all monetary values are in INR

	01/04/2011 to 31/03/2012	01/04/2010 to 31/03/2011
Name of company	CAMPION PROPERTIES LIMITED	
Corporate identity number	U55101MH2001PLC218815	
Permanent account number of entity	AABCH1761P	
Address of registered office of company	H Block, 1st Floor, Dhirubhai Ambani Knowledge City, Navi Mumbai 400 710	
Type of industry	Commercial and Industrial	
Date of board meeting when final accounts were approved	25/05/2012	
Date of start of reporting period	01/04/2011	01/04/2010
Date of end of reporting period	31/03/2012	31/03/2011
Nature of report standalone consolidated	Standalone	
Content of report	Statement of Profit & Loss	
Description of presentation currency	INR	
Level of rounding used in financial statements	Actual	
Type of cash flow statement	Indirect Method	
SRN of form 66	P91618785	

Disclosure of principal product or services [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Types of principal product or services [Axis]	Service 1 01/04/2011 to 31/03/2012
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	(A) 9999
Description of product or service category	Not applicable
Turnover of product or service category	4,14,72,333
Highest turnover contributing product or service (ITC 8 digit) code	(B) 99999999
Description of product or service	Not applicable
Turnover of highest contributing product or service	4,14,72,333

Footnotes

- (A) ITC code is not ascertainable.
(B) ITC code is not ascertainable.



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[100200] Statement of profit and loss

Unless otherwise specified, all monetary values are in INR

	01/04/2011 to 31/03/2012	01/04/2010 to 31/03/2011
Statement of profit and loss [Abstract]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	0	0
Revenue from sale of services	4,14,72,333	0
Total revenue from operations other than finance company	4,14,72,333	0
Disclosure of revenue from operations for finance company [Abstract]		
Total revenue from operations finance company	0	0
Total revenue from operations	4,14,72,333	0
Other income	0	0
Total revenue	4,14,72,333	0
Expenses [Abstract]		
Cost of materials consumed	0	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	0	0
Finance costs	55	805
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	3,03,26,923	1,33,68,302
Total depreciation, depletion and amortisation expense	3,03,26,923	1,33,68,302
Other expenses	1,07,77,149	1,28,61,252
Total expenses	4,11,04,127	2,62,30,359
Total profit before prior period items, exceptional items, extraordinary items and tax	3,68,206	-2,62,30,359
Total profit before extraordinary items and tax	3,68,206	-2,62,30,359
Total profit before tax	3,68,206	-2,62,30,359
Tax expense [Abstract]		
Total tax expense	0	0
Total profit (loss) for period from continuing operations	3,68,206	-2,62,30,359
Total profit (loss) from discontinuing operation after tax	0	0
Total profit (loss) for period before minority interest	3,68,206	-2,62,30,359
Total profit (loss) for period	3,68,206	-2,62,30,359
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 0.103	[INR/shares] -7.361
Diluted earnings per equity share	[INR/shares] 0.103	[INR/shares] -7.361



[300500] Notes - Subclassification and notes on income and expenses

Unless otherwise specified, all monetary values are in INR

	01/04/2011 to 31/03/2012	01/04/2010 to 31/03/2011
Subclassification and notes on income and expense explanatory [TextBlock]	Textual information (1) [See below]	
Disclosure of revenue from sale of products [Abstract]		
Revenue from sale of products [Abstract]		
Total revenue from sale of products	0	0
Disclosure of revenue from sale of services [Abstract]		
Disclosure of revenue from sale of services explanatory [TextBlock]	Textual information (2) [See below]	
Revenue from sale of services [Abstract]		
Revenue from sale of services, gross	4,57,43,983	0
Other allowances deductions on revenue from sale of services	(A) 42,71,650	0
Total revenue from sale of services	4,14,72,333	0
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Total interest income	0	0
Dividend income [Abstract]		
Total dividend income	0	0
Total other income	0	0
Disclosure of finance cost [Abstract]		
Disclosure of notes on finance cost explanatory [TextBlock]	Textual information (3) [See below]	
Interest expense [Abstract]		
Other interest charges	(B) 55	(C) 805
Total interest expense	55	805
Total finance costs	55	805
Employee benefit expense [Abstract]		
Salaries and wages	0	0
Total employee benefit expense	0	0
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	0	0
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	(D) 6,89,340	0
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	(E) 51,36,337	(F) 32,34,512
Total rates and taxes excluding taxes on income	51,36,337	32,34,512
Electricity expenses	0	59,18,922
Legal professional charges	64,000	70,500
Directors sitting fees	0	0
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Cost information technology [Abstract]		
Total cost information technology	0	0
Cost insurance	0	0
Cost lease rentals	40,70,325	40,70,325
doubtful debts created	0	0
doubtful loans advances created	0	0
its liabilities [Abstract]		
us expenditure written off [Abstract]		
cellaneous expenditure written off		0



Bad debts written off	0	0
Bad debts advances written off	0	0
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolition and destruction of depreciable tangible asset	0	0
Payments to auditor [Abstract]		
Payment for audit services	35,000	35,000
Total payments to auditor	35,000	35,000
Miscellaneous expenses	(G) 7,82,147	(H) -4,68,007
Total other expenses	1,07,77,149	1,28,61,252

Footnotes

(A) It represents service tax.

(B) Bank Charges

(C) Bank Charges

(D) Insurance on Fixed Assets

(E) Property Tax

(F) Property Tax

(G) Interest on Service Tax 601,751 Other Sundry Expenses 180,396

(H) Other Sundry Expenses 86,707 Foreign Currency Exchange Fluctuation (Gain) Loss (554,714)

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Textual information (1)

Subclassification and notes on income and expense explanatory [Text Block]

Note : 2.12	Amount in Rs.		Amount in Rs.	
	For the year ended		For the year ended	
	March 31 , 2012		March 31 , 2011	
Sales and General Administration Expenses				
Auditor's Remuneration	35,000		35,000	
Legal & Professional Charges	64,000		70,500	
Interest on Service Tax	601,751		-	
Lease Rent Charges	4,070,325		4,070,325	
Rates and taxes (Property Tax)	5,136,337	3,234,512		
Electricity Charges	-	5,918,922		
Fuel consumed	-	5,136,337	-	9,153,434
Insurance on Fixed Assets	689,340		-	
Other Sundry Expenses	180,396		86,707	
Foreign Currency Exchange Fluctuation (Gain) Loss		-	(554,714)	
Total	10,777,149		12,861,252	
Remuneration to Auditors				
Audit Fees	35,000		35,000	



Textual information (2)

Disclosure of revenue from sale of services explanatory [Text Block]

	For the year ended March 31, 2012	For the year ended March 31, 2011
Note : 2.10		
SERVICE INCOME		
Income from Services	4 57 43 983	-
Less : Service Tax	42 71 650	-
TOTAL	4 14 72 333	-

Textual information (3)

Disclosure of notes on finance cost explanatory [Text Block]

	Amount in Rs. For the year ended March 31 , 2012	Amount in Rs. For the year ended March 31 , 2011
Note : 2.11		
Finance Costs		
Bank Charges	55	805
	55	805



[300600] Notes - Additional information statement of profit and loss

Unless otherwise specified, all monetary values are in INR

	01/04/2011 to 31/03/2012	01/04/2010 to 31/03/2011
Additional information on profit and loss account explanatory [TextBlock]	Textual information (4) [See below]	
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Revenue other services	(A) 4,57,43,983	0
Total gross income from services rendered	4,57,43,983	0
Value of imports of capital goods	0	61,84,450
Total value of imports calculated on CIF basis	0	61,84,450
Expenditure on other matters	0	61,84,450
Total expenditure in foreign currency	0	61,84,450
Total amount of dividend remitted in foreign currency	0	0
Total earnings in foreign currency	0	0
Total revenue from sale of products	0	0
Domestic revenue services	4,14,72,333	0
Total revenue from sale of services	4,14,72,333	0

Footnotes

(A) Includes Service Tax of Rs. 4271650

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Textual information (4)

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

Note: 2.13

Accumulated Losses.

Though the accumulated losses of the Company have exceeded its net worth as on 31st March 2012, the Company does not have any intention to suspend the operational activities. Further in view of:

Construction work was going on at site The Company has been funded by its Holding Company.

The accounts have been prepared on going concern basis.

Note: 2.25

Additional Information pursuant to the requirement of Part-II of schedule VI of the Companies Act, 1956

- a) Value of Imports on CIF basis during the year – Rs. Nil (Previous year – Rs. 61, 84,450/-
- b) Expenditure in foreign currency during the year – Rs. Nil (Previous year – 61,84,450/-
- c) Consumption of Imported & indigenous components-Rs. Nil (Previous year – Rs Nil)

Note: 2.26

Earnings in foreign currency Rs. Nil. (Previous year – Rs Nil)

Note: 2.27

The Value of the closing stock of inventories as at 31st March, 2012 is Rs Nil. (Previous year – Rs Nil)

[200800] Notes - Disclosure of accounting policies, changes in accounting policies and estimates

Unless otherwise specified, all monetary values are in INR

	01/04/2011 to 31/03/2012
Accounting policies, change in accounting policies and estimates explanatory [TextBlock]	Textual information (5) [See below]



Textual information (5)

Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [Text Block]

Significant Accounting Policies to Balance Sheet and Statement of Profit and Loss

Note: 1

A. Method of Accounting

The Company follows the mercantile system of accounting and recognises income and expenditure on accrual basis except prepaid insurance. The accounts are prepared under the historical cost convention and in accordance with applicable Accounting Standards.

B. Fixed Assets

Fixed assets have been stated at the historical cost.

C. Depreciation

Depreciation on Fixed Assets is provided on Straight Line Method at the rates prescribed in the schedule XIV of the Companies Act, 1956. Depreciation on addition/deletion made during the year is provided on pro-rata basis from the date on which the asset is put to use or up to the date of deletion. Fixed assets up to Rs. 5000 are depreciated fully in the year of capitalization.

Leasehold Land is amortised over the period of Lease.

D. Inventories

All the items of Inventories have been valued at Cost or Net Realisable Value whichever is lower.

E. Foreign Currency Transactions:

Transactions denominated in foreign currencies are recorded at the exchange rate prevailing at the time of transaction and loss /profit if any is being charged to profit and loss account.

Monetary assets and liabilities related to foreign currency transactions remaining unsettled are translated at year-end rates.

F. Retirements Benefits

Company's contribution to Provident Fund and Superannuation Fund are charged to Profit & Loss Account. Liability for Gratuity and Leave Encashment Benefit is provided on accrual basis as determined on actuarial valuation.

G. Taxation

Current tax is determined as the amount of tax payable in respect of estimated taxable income for the year and in accordance with the provision 1961. Deferred tax is recognised using the enacted tax rates and laws as on the Balance Sheet date, subject to the consideration of deferred tax assets on all timing differences, between taxable income and accounting income that originate in one period and reverse in one or more subsequent periods.



H. Use of Estimates

The preparation and presentation of Financial Statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities and disclosure of contingent liabilities on the date of the Financial Statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates is recognised in the period in which the results are known/ materialised.

I. Contingent Liabilities

Contingent liabilities are not provided for and are disclosed by way of note.

[300100] Notes - Revenue

Unless otherwise specified, all monetary values are in INR

	01/04/2011 to 31/03/2012
Disclosure of revenue explanatory [TextBlock]	Textual information (6) [See below]

Textual information (6)

Disclosure of revenue explanatory [Text Block]

Refer element "Disclosure of accounting policies, changes in accounting policies and estimates [Text Block]" in extended link "[200800] Notes - Disclosure of accounting policies, changes in accounting policies and estimates" for details

[201200] Notes - Employee benefits

Unless otherwise specified, all monetary values are in INR

	01/04/2011 to 31/03/2012
Disclosure of employee benefits explanatory [TextBlock]	Textual information (7) [See below]

Textual information (7)

Disclosure of employee benefits explanatory [Text Block]

ty has been provided on accrual basis as per actuarial valuation, however at present the Company does not have any employee has been made.



[201300] Notes - Segments

Unless otherwise specified, all monetary values are in INR

	01/04/2011 to 31/03/2012
Disclosure of enterprise's reportable segments explanatory [TextBlock]	Textual information (8) [See below]

Textual information (8)**Disclosure of enterprise's reportable segments explanatory [Text Block]**

Note:2.19

Segment Accounting.

The Company is solely in development of properties, thus in the absence of any segment, separate reporting as per AS-17 is not made

[201400] Notes - Leases**Disclosure of minimum finance lease payments and present value by lessee [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Maturity [Axis]	Not later than one year [Member]		Later than one year and not later than five years [Member]	
	31/03/2012	31/03/2011	31/03/2012	31/03/2011
Disclosure of finance lease and operating lease by lessee [Abstract]				
Disclosure of finance lease by lessee [Abstract]				
Disclosure of minimum finance lease payments and present value by lessee [Abstract]				
Disclosure of finance lease by lessee [LineItems]				
Minimum finance lease payments payable	40,70,325	40,70,325	2,11,65,690	1,99,44,593

Disclosure of minimum finance lease payments and present value by lessee [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Maturity [Axis]	Later than five years [Member]	
	31/03/2012	31/03/2011
Disclosure of finance lease and operating lease by lessee [Abstract]		
Disclosure of finance lease by lessee [Abstract]		
Disclosure of minimum finance lease payments and present value by lessee [Abstract]		
Disclosure of finance lease by lessee [LineItems]		
Minimum finance lease payments payable	165,13,01,344	165,65,92,767

Unless otherwise specified, all monetary values are in INR

	01/04/2011 to 31/03/2012
Disclosure of leases explanatory [TextBlock]	Textual information (9) [See below]



Textual information (9)

Disclosure of leases explanatory [Text Block]

Note: 2.22

Disclosure for Leases Transactions (AS-19):

The Company has entered into lease for 99 years with Land and Development Officer, Ministry of Urban Development, for land.

Rupees

Items	For the year ended March 31,2012	For the year ended March 31,2011
Minimum Lease payments		
-Not later than one year	40,70,325	40,70,325
-Later than one year but not more than 5 years	2,11,65,690	1,99,44,593
- more than 5 years	1,65,13,01,344	1,65,65,92,767
Total	16,76,53,73,590	1,68,06,07,684
Amount charged to P&L Account	40,70,325	40,70,325



[300300] Notes - Earnings per share

Unless otherwise specified, all monetary values are in INR

	01/04/2011 to 31/03/2012	01/04/2010 to 31/03/2011
Disclosure of earnings per share explanatory [TextBlock]	Textual information (10) [See below]	
Weighted average shares and adjusted weighted average shares [Abstract]		
Basic weighted average shares	[shares] 35,63,601	[shares] 35,63,601
Diluted weighted average shares	[shares] 35,63,601	[shares] 35,63,601
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Profit (loss) for period	3,68,206	-2,62,30,359
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	3,68,206	-2,62,30,359

Textual information (10)**Disclosure of earnings per share explanatory [Text Block]**

Note: 2.23

Earnings per share (EPS)-

The numerators and denominators used to calculate Basic and Diluted Earnings per share

Particulars	For the year ended March 31,2012	For the year ended March 31,2011
Profit / (Loss) attributable to the Equity Shareholders (A) - Rs	3,68,206	(262,30,359)
Basic/weighted average number of equity shares Outstanding during the period (B)	35,63,601	35,63,601
Nominal value of Equity Share – Rs	10	10
Basic/Diluted EPS (A/B) – Rs	0.103	(7.361)



[300700] Notes - Director remuneration and other information**Disclosure of directors and remuneration to directors [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Directors [Axis]	Director 1	Director 2	Director 3
	01/04/2011 to 31/03/2012	01/04/2011 to 31/03/2012	01/04/2011 to 31/03/2012
Disclosure of directors and remuneration to directors [Abstract]			
Disclosure of directors and remuneration to directors [LineItems]			
Name of director	PRAKASH SHENOY	GAURANG CHHOTALAL SHAH	Hitesh Kumar Chawda
Director identification number of director	00005394	00004408	00373540
Date of birth of director	01/05/1973	13/12/1961	21/06/1969
Designation of director	Director	Director	Director
Qualification of director	Bcom, LLB, CS	B.com., LLB, CS	B.com, CS
Shares held by director	[shares] 1	[shares] 1	[shares] 0
Director remuneration [Abstract]			
Salary to director [Abstract]			
Total salary to director	0	0	0
Total director remuneration	0	0	0

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CAMPION PROPERTIES LIMITED
Standalone Balance Sheet for period 01/04/2012 to 31/03/2013

[400100] Disclosure of general information about company

Unless otherwise specified, all monetary values are in INR

	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012
Name of company	CAMPION PROPERTIES LIMITED	
Corporate identity number	U55101MH2001PLC218815	
Permanent account number of entity	AABCH1761P	
Address of registered office of company	H Block, 1st Floor, Dhirubhai Ambani Knowledge City, Navi Mumbai 400 710	
Type of industry	Commercial and Industrial	
Date of board meeting when final accounts were approved	09/05/2013	
Date of start of reporting period	01/04/2012	01/04/2011
Date of end of reporting period	31/03/2013	31/03/2012
Nature of report standalone consolidated	Standalone	
Content of report	Balance Sheet	
Description of presentation currency	INR	
Level of rounding used in financial statements	Actual	
Type of cash flow statement	Indirect Method	
SRN of form 66	Q12623526	

Disclosure of principal product or services [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Types of principal product or services [Axis]	Service 1 01/04/2012 to 31/03/2013
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	9999
Description of product or service category	Not applicable
Turnover of product or service category	4,06,75,200
Highest turnover contributing product or service (ITC 8 digit) code	99999999
Description of product or service	Not applicable
Turnover of highest contributing product or service	4,06,75,200



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[400400] Disclosures - Directors report**Details of directors signing board report [Table]**

..(1)

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Directors signing board report [Axis]	Director 1	Director 2
	01/04/2012 to 31/03/2013	01/04/2012 to 31/03/2013
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	PRAKASH	GAURANG
Middle name of director		CHHOTALAL
Last name of director	SHENOY	SHAH
Designation of director	Director	Director
Director identification number of director	00005394	00004408
Date of signing board report	09/05/2013	09/05/2013

Unless otherwise specified, all monetary values are in INR

	01/04/2012 to 31/03/2013
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Details regarding energy conservation	Textual information (2) [See below]
Details regarding technology absorption	There are no reportable instances in case of research and development and technology.
Details regarding foreign exchange earnings and outgo	There was no foreign exchange earnings and outgo during the year under review
Particulars of employees as per provisions of section 217	Textual information (3) [See below]
Disclosures in director's responsibility statement	Textual information (4) [See below]
Director's comments on qualification(s), reservation(s) or adverse remark(s) of auditors as per board's report	Not Applicable



Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

DIRECTOR'S REPORT

To,

The Members

Your Directors are pleased to present Annual Report and the audited accounts for the financial year ended on 31st March, 2013.

OPERATIONS

Your Company providing facility usage services to the client at the premises of the Company in Delhi and earned a profit of Rs.2,39,750/- as compared to profit of Rs. 3,68,206/- during the previous financial year.

The Company has entered into various properties related contracts. While benefits from such contracts will accrue in the future years, the Board of Directors shall periodically review their progress.

DIVIDEND

Your Directors do not recommend any dividend on equity share for the financial year under review.

FIXED DEPOSIT

The Company has not accepted any deposits within the meaning of Section 58A of the Companies Act, 1956 and the rules made there under.

DIRECTORS

Shri Prakash Shenoy, Director of the Company, retires by rotation and being eligible, offers himself for reappointment at the ensuing Annual General Meeting.

COMPLIANCE CERTIFICATE

Compliance Certificate, as per proviso to Section 383A (1) of the Companies Act, 1956 read with Companies (Compliance Certificate) Rules, 2001, is attached herewith .

DIRECTOR'S RESPONSIBILITY STATEMENT

Pursuant to the requirement under Section 217(2AA) of the Companies Act, 1956, with respect to Director's Responsibility Statement, it is hereby confirmed that:

(i) in the preparation of the accounts for the financial year ended on 31st March, 2013, the applicable accounting standards have been followed;



ve selected such accounting policies and applied them consistently and made judgments and estimates that were reasonable give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit of the ar under review ;

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(iii) the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 1956 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities ; and

(iv) the Directors have prepared the accounts for the financial year ended 31st March, 2013 on a 'going concern' basis.

AUDITORS

The Company's Statutory Auditors M/s. ASP & Co , Chartered Accountants, holds office till the conclusion of the ensuing Annual General Meeting, and are eligible for re-appointment.

The Company has received letter from M/s. ASP & Co , Chartered Accountants, to the effect that their appointment, if made, would be within the prescribed limits under Section 224(1B) of the Companies Act, 1956, and that they are not disqualified for such appointment within the meaning of Section 226 of the Companies Act, 1956.

AUDITORS' REPORT

The Notes to Accounts referred to in the Auditors' Report are self explanatory and therefore do not call for any further comments.

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

Information in accordance with the provisions of Section 217(1)(e) of the Companies Act, 1956, read with Companies (Disclosure of Particulars in the Report of Board of Directors) Rules, 1988 regarding conservation of energy, the Company takes necessary steps to conserve the energy. There are no reportable instances in case of research and development and technology. There was no foreign exchange earnings and outgo during the year under review

PERSONNEL

There were no employee in respect of whom information is required to be given pursuant to Section 217 (2A) of the Companies Act, 1956 read with Companies (Particulars of Employees) Rules, 1975 and Companies (Particulars of Employees) Amendment Rules, 2011.

ACKNOWLEDGEMENT

Yours Directors would like to express their grateful appreciation for the assistance and co-operation received from the Authorities and Shareholders during the year under review.

For and on behalf of the Board of Directors

Prakash Shenoy Gaurang Shah

Director Director

Place: Mumbai

Date: 9th May, 2013



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COMPLIANCE CERTIFICATE

CIN : U55101MH2001PLC218815

Authorized Share Capital : Rs. 3,60,00,000/-

To,

The Members,

Campion Properties Limited,

We have examined the relevant registers, records, books, and papers of M/s. Campion Properties Limited, (the Company) as required to be maintained under the Companies Act, 1956, (the Act) and the rules made there under and also the provisions contained in the Memorandum and Articles of Association of the Company for the financial year ended on 31st March, 2013. In our opinion and to the best of our information and according to the examinations carried out by us and explanations furnished to us by the Company and its officers, we certify that in respect of the aforesaid financial year:

- 1) The Company has kept and maintained all registers as stated in Annexure Rs.A' to this certificate, as per the provisions of the Act and the rules made thereunder and all entries have been duly recorded.
- 2) The Company has duly filed the forms and returns as stated in Annexure Rs.B' to this certificate with the Registrar of Companies, Maharashtra or other authorities within the time prescribed under the Act and the rules made thereunder.
- 3) The Company being a Public Limited Company has the required minimum Capital and has more than minimum number of members.
- 4) The Board of Directors duly met 4 times in a year on 25-05-2012, 08-08-2012, 07-11-2012 and 12-01-2013 in respect of which meetings proper notices were given and the proceedings were properly recorded and signed the Minutes Book maintained for the purpose.
- 5) The Company has not closed its Register of Members during the financial year.
- 6) The Annual General Meeting for the financial year ended on 31-03-2012 was held on 29-09-2012 after giving due notice to the members of the Company and the resolutions passed thereat were duly recorded in Minutes Book maintained for the purpose.
- 7) One Extra Ordinary General Meeting was held during the financial year after giving due notice to the members of the Company and the resolution passed thereat were duly recorded in the minutes book maintained for the purpose.
- 8) The company has not advanced any loan to its directors or persons or firms or companies referred to under section 295 of the Act.
- 9) The Company has not entered into any contracts falling within the purview of Section 297 of the Act during the year under scrutiny.
- 10) There were no transactions requiring entries in the register maintained under section 301 of the Companies Act, 1956 during the year under scrutiny.
- 11) As there were no instances falling within the purview of Section 314 of the Act, the Company has not obtained any approvals from the Board of directors, members or Central Government.
- 12) The Company has not issued any duplicate share certificates during the year.
- 13) The Company has:
 - (i) Not made any allotment /transfer/transmission of securities during the year under scrutiny.
 - (ii) Not declared any dividend/ interim dividend during the financial year.
 - (iii) Not deposited any amount in a separate Bank Account as no dividend was declared during the financial year.
 - (iv) No amount lying in the Books of Account in respect of unpaid dividend, application money due for refund, matured deposits, matured debentures and the interest accrued thereon requiring transfer to Investor Education and Protection Fund.
 - (v) Duly complied with the requirements of Section 217 of the Act.
- 14) The Board of Directors of the Company is duly constituted. There was no appointment of additional directors, alternate directors and directors during the financial year.

as not made any appointment of Managing Director/Whole-Time Director /Manager during the financial year.

as not appointed any sole selling agent during the financial year.



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- 17) There were no such transactions or events, during the year, requiring particular approvals.
- 18) The directors have disclosed their interest in other firms/ companies to the Board of Directors pursuant to the provisions of the Act and the rules made thereunder;
- 19) The Company has not issued securities during the financial year.
- 20) The Company has not bought back any shares during the financial year.
- 21) The Company has not redeemed any preference shares/ debentures during the year.
- 22) There were no transactions necessitating the company to keep in abeyance the rights to dividend, rights shares or bonus shares pending registration of transfer of shares.
- 23) The Company has not invited/ accepted or renewed any deposits including any unsecured loans falling within the purview of section 58A of the Act during the financial year.
- 24) The amount borrowed by the company during the financial year ended 31stMarch, 2013 is/are within the borrowing limits of the company and that necessary resolutions as per Section 293(1)(d) of the Act have been passed in duly convened extra-ordinary general meeting.
- 25) The company has not made any loans and investments, or given guarantees or provided securities to other bodies corporate during the financial year ended 31stMarch, 2013.
- 26) The Company has not altered the provisions of the Memorandum with respect to situation of the registered office of the Company during the year under scrutiny..
- 27) The Company has not altered the provisions of the Memorandum with respect to the objects of the Company during the year under scrutiny.
- 28) The Company has not altered the provisions of the Memorandum with respect to name of the Company during the year under scrutiny.
- 29) The Company has not altered the provisions of the Memorandum with respect to share capital of the Company during the year under scrutiny.
- 30) The Company has not altered its Articles of Association during the year under scrutiny.
- 31) No prosecution has been initiated or show cause notice issued for any offense, to the Company during the year, under the Act.
- 32) The Company has not received any money as security its employees during the financial year.
- 33) The Company was not required to deposit both employees and employers contribution to Provident Fund with prescribed authorities pursuant to Section 418 of the Companies Act, 1956.

CO

For: DIPAK RACHCHHA &

Company Secretaries

Place: Ahmedabad

Date: 02-05-2013

(DIPAK RACHCHHA)

Proprietor

C.P. No.:2191

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Textual information (2)

Details regarding energy conservation

Information in accordance with the provisions of Section 217(1)(e) of the Companies Act, 1956, read with Companies (Disclosure of Particulars in the Report of Board of Directors) Rules, 1988 regarding conservation of energy, the Company takes necessary steps to conserve the energy.

Textual information (3)

Particulars of employees as per provisions of section 217

There were no employee in respect of whom information is required to be given pursuant to Section 217 (2A) of the Companies Act, 1956 read with Companies (Particulars of Employees) Rules, 1975 and Companies (Particulars of Employees) Amendment Rules, 2011.

Textual information (4)

Disclosures in director's responsibility statement

Pursuant to the requirement under Section 217(2AA) of the Companies Act, 1956, with respect to Director's Responsibility Statement, it is hereby confirmed that:(i)in the preparation of the accounts for the financial year ended on 31st March, 2013, the applicable accounting standards have been followed;(ii)the Directors have selected such accounting policies and applied them consistently and made judgments and estimates that were reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit of the Company for the year under review;(iii)the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 1956 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities ; and(iv)the Directors have prepared the accounts for the financial year ended 31st March, 2013 on a 'going concern' basis.



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[400200] 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 INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Auditor's unfavourable remark [Member]	Clause not applicable [Member]
	01/04/2012 to 31/03/2013	01/04/2012 to 31/03/2013	01/04/2012 to 31/03/2013
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	Refer child elements		
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 (5) [See below]		
Disclosure relating to fixed assets disposed off	The company has not disposed off a substantial part of its fixed assets during the year.		
Disclosure in auditors report relating to inventories			Textual information (6) [See below]
Disclosure in auditors report relating to loans			Textual information (7) [See below]
Disclosure in auditors report relating to internal control system			Not Applicable
Disclosure in auditors report relating to contracts and arrangements under section 301 of companies act			Not Applicable
Disclosure relating to presence of register for necessary transactions			Not Applicable
Disclosure relating to reasonability of transactions			Not Applicable
Disclosure in auditors report relating to deposits accepted from public	Textual information (8) [See below]		
Disclosure in auditors report relating to companies internal audit system	In our opinion, the company has an internal audit system commensurate with its size and nature of its business.		
Disclosure in auditors report relating to maintenance of cost records	Textual information (9) [See below]		
Disclosure in auditors report relating to statutory dues	Refer child elements		
Disclosure relating to regularity in payment of undisputed statutory dues	Textual information (10) [See below]		
Disclosure relating to disputed statutory dues	Textual information (11) [See below]		
Disclosure in auditors report relating to accumulated losses		Textual information (12) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (13) [See below]		
Disclosure in auditors report relating to loans and advances granted by way of pledge of shares debentures and other securities			Textual information (14) [See below]
Disclosure in auditors report relating to provisions under special			In our opinion, the company is not a chit fund / nidhi / mutual benefit fund/societies. Accordingly the provisions of clause (14) of the order applicable.

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Disclosure in auditors report relating to adequacy of records maintained by share trading companies			In our opinion, the Company is not dealing in or trading in shares, securities, debentures and other investments. Accordingly the provisions of clause 4(xiv) of the order are not applicable.
Disclosure in auditors report relating to guarantee given			Textual information (15) [See below]
Disclosure in auditors report relating to term loans used for purpose other than for purpose they were raised			Not Applicable
Disclosure in auditors report relating to nature and amount of fund raised for short-term has been used for long-term or vice versa	Textual information (16) [See below]		
Disclosure in auditors report relating to preferential allotment of shares			Textual information (17) [See below]
Disclosure in auditors report relating to securities created against debentures issued			The Company has not issued any debenture and accordingly the provisions of clause 4(xix) of the order are not applicable.
Disclosure in auditors report relating to purpose and end use of money raised through public issues			The Company has not raised any money by public issues during the year. Accordingly the provisions of clause 4(xx) of the order are not applicable.
Disclosure in auditors report relating to any material fraud reported during period	As per the information and explanations given to us, no fraud on or by the company has been noticed or reported during the year.		

Details regarding auditors [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Auditors [Axis]	Auditor 1
	01/04/2012 to 31/03/2013
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	A S P & CO
Name of auditor signing report	P R A S A D R A J E N D R A
Firms registration number of audit firm	000576N
Membership number of auditor	098941
Address of auditors	SUITE NO -11A GOBIND MANSION H BLOCK CONNAUGHT CIRCUS NEW DELHI - 110001
Permanent account number of auditor or auditor's firm	AAJFA8155D
SRN of form 23B	S18451443
Date of signing audit report by auditors	09/05/2013
Date of signing of balance sheet by auditors	09/05/2013



Unless otherwise specified, all monetary values are in INR

	01/04/2012 to 31/03/2013
Disclosure in auditor's report explanatory [TextBlock]	Textual information (18) [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 (5)

Disclosure relating to physical verification and material discrepancies of fixed assets

All the fixed assets have been physically verified by the management during the year, which in our opinion is considered reasonable having regard to the size of the company and the nature of its assets and no material discrepancy was noticed on such verification as compared to book records.

Textual information (6)

Disclosure in auditors report relating to inventories

The provisions of Clause 4(ii) (a), (b) and (c) of the Companies (Auditor's Report) Order, 2003 relating to "Inventories of the Company" are not applicable to the Company as during the period under audit the Company has no inventory.

Textual information (7)

Disclosure in auditors report relating to loans

The Company has not granted any unsecured loan to a company, firm or other parties covered in the register maintained under Section 301 of the Companies Act, 1956 during the year. Therefore the provisions of clause 4 (iii) are not applicable to the Company.

Textual information (8)

Disclosure in auditors report relating to deposits accepted from public

According to the information and explanations given to us, the company has not accepted any deposit from the public in terms of Section 58A and 58AA or any other relevant provisions of the Act and the rules framed there under

Textual information (9)

Disclosure in auditors report relating to maintenance of cost records

In our opinion and according to the information and explanations given to us, the Central Government has not prescribed maintenance of cost records under section 209(1) (d) of the Companies Act, 1956 for the product of the company.

Textual information (10)

Disclosure relating to regularity in payment of undisputed statutory dues

According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company is generally regular in depositing undisputed statutory dues including provident fund, investor education and protection fund, employees' state insurance, income-tax, , customs duty, excise duty and other material statutory dues as applicable, with the appropriate authorities. There are no outstanding statutory dues for more than six months as on 31.03.2013.



Textual information (11)

Disclosure relating to disputed statutory dues

According to the information and explanations given to us and the records of the company, there are no dues of sale tax, income-tax, customs tax, wealth-tax, excise duty, service tax and cess which have not been deposited on account of any dispute.

Textual information (12)

Disclosure in auditors report relating to accumulated losses

Though the accumulated losses of the company have exceeded its net worth as on 31st March 2013. However, as explained to us, the company does not have any intention to suspend the operational activities and there is continuous support from the parent company. Further, the company has not incurred cash loss during the current financial year and in the immediately preceding financial year.

Textual information (13)

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

Based on our audit procedures and as per the information and explanations given to us, we are of the opinion that the company has not defaulted in the repayment of dues to a financial institution or bank or debenture holders during the year.

Textual information (14)

Disclosure in auditors report relating to loans and advances granted by way of pledge of shares debentures and other securities

Based on our examination and as per the information and explanations given to us, the company has not granted any loans and advances on the basis of security by way of pledge of shares, debentures and other securities. Accordingly the provisions of clause 4(xii) of the order are not applicable.

Textual information (15)

Disclosure in auditors report relating to guarantee given

In our opinion, and according to the information and explanations given to us, the company has not given any guarantee for loans taken by others from banks or financial institutions. Accordingly the provisions of clause 4(xv) of the order are not applicable.

Textual information (16)

Disclosure in auditors report relating to nature and amount of fund raised for short-term has been used for long-term or vice versa

According to the information and explanations given to us and based on our examination of the books of account of the company we have not observed any instance of funds raised for short term basis which were used for long term investment

Textual information (17)

Disclosure in auditors report relating to preferential allotment of shares

The company has not made any preferential allotment of shares during the year to the parties covered in the Register maintained under section 301 of the Companies Act, 1956. Accordingly the provisions of clause 4(xviii) of the order are not applicable.



Textual information (18)

Disclosure in auditor's report explanatory [Text Block]

Independent Auditor's Report

To the Board of Directors of Campion Properties Limited

Report on the Financial Statements

We have audited the accompanying financial statements of Campion Properties Limited ("the Company"), which comprises the balance sheet as at 31 March 2013, the statement of profit and loss of the company for the year then ended, the cash flow statement of the company for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the company in accordance with the Accounting Standards referred to in sub-section (3C) of section 211 of the Companies Act, 1956 ("the Act"). This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. 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 financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the company's preparation and fair presentation of the financial statements 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 management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the 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:

- (i) in the case of the balance sheet, of the state of affairs of the company as at 31 March 2013;
- (ii) in the case of the statement of profit and loss, of the profit for the year ended on that date; and

the cash flow statement, of the cash flows for the year ended on that date.



Legal and Regulatory Requirements

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1. As required by section 227(3) of the Act, we report that:

- a) we have 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 appears from our examination of those books;
- c) the balance sheet, statement of profit and loss and cash flow statement dealt with by this Report are in agreement with the books of account; and
- d) in our opinion, the balance sheet, statement of profit and loss and cash flow statement comply with the Accounting Standards referred to in subsection (3C) of section 211 of the Companies Act, 1956.

2. As required by the Companies (Auditor's Report) Order, 2003 issued by the Central Govt. of India in terms of sub-section (4A) of section 227 of 'The Companies Act, 1956' of India (the 'Act') and on the basis of such checks of books and records of the Company as we considered appropriate and according to the information and explanations given to us, we give in the Annexure as statement on the matters specified in paragraphs 4 and 5 of the said Order.

3. On the basis of the written representations received from the directors, as at 31st March, 2013, and taken on record by the Board of Directors, we report that none of the directors is disqualified from being appointed as a director under section 274(1) (g) of the Companies Act, 1956.

for ASP & Co.

(Firm Reg no.: 000576N)

Chartered Accountants

Rajendra Prasad

Partner

Membership Number: 098941

Date: May 9, 2013

Place: New Delhi

ANNEXURE TO AUDITORS' REPORT

[Referred in paragraph 2 of Report on Other Legal and Regulatory Requirements of even date]

_____ has maintained proper records showing full particulars including quantitative details and situation of fixed assets.



_____ has been physically verified by the management during the year, which in our opinion is considered reasonable having the company and the nature of its assets and no material discrepancy v _____ 1 to book

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c) The company has not disposed off a substantial part of its fixed assets during the year.

ii) The provisions of Clause 4(ii) (a), (b) and (c) of the Companies (Auditor's Report) Order, 2003 relating to "Inventories of the Company" are not applicable to the Company as during the period under audit the Company has no inventory.

iii) The Company has not granted any unsecured loan to a company, firm or other parties covered in the register maintained under Section 301 of the Companies Act, 1956 during the year. Therefore the provisions of clause 4 (iii) are not applicable to the Company.

iv) According to the information and explanations given to us, the company has not accepted any deposit from the public in terms of Section 58A and 58AA or any other relevant provisions of the Act and the rules framed there under

v) In our opinion, the company has an internal audit system commensurate with its size and nature of its business.

vi) In our opinion and according to the information and explanations given to us, the Central Government has not prescribed maintenance of cost records under section 209(1) (d) of the Companies Act, 1956 for the product of the company.

vii) a) According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company is generally regular in depositing undisputed statutory dues including provident fund, investor education and protection fund, employees' state insurance, income-tax, , customs duty, excise duty and other material statutory dues as applicable, with the appropriate authorities. There are no outstanding statutory dues for more than six months as on 31.03.2013.

b) According to the information and explanations given to us and the records of the company, there are no dues of sale tax, income-tax, customs tax, wealth-tax, excise duty, service tax and cess which have not been deposited on account of any dispute .

viii) Though the accumulated losses of the company have exceeded its net worth as on 31st March 2013. However, as explained to us, the company does not have any intention to suspend the operational activities and there is continuous support from the parent company. Further, the company has not incurred cash loss during the current financial year and in the immediately preceding financial year.

ix) Based on our audit procedures and as per the information and explanations given to us, we are of the opinion that the company has not defaulted in the repayment of dues to a financial institution or bank or debenture holders during the year.

x) Based on our examination and as per the information and explanations given to us, the company has not granted any loans and advances on the basis of security by way of pledge of shares, debentures and other securities. Accordingly the provisions of clause 4(xii) of the order are not applicable.

xi) In our opinion, the company is not a chit fund / nidhi / mutual benefit fund/societies. Accordingly the provisions of clause 4(xiii) of the order are not applicable.

xii) In our opinion, the Company is not dealing in or trading in shares, securities, debentures and other investments. Accordingly the provisions of clause 4(xiv) of the order are not applicable.

xiii) In our opinion, and according to the information and explanations given to us, the company has not given any guarantee for loans taken by others from banks or financial institutions. Accordingly the provisions of clause 4(xv) of the order are not applicable.

xiv) According to the information and explanations given to us and based on our examination of the books of account of the company we have not observed any instance of funds raised for short term basis which were used for long term investment

xv) The company has not made any preferential allotment of shares during the year to the parties covered in the Register maintained under section 301 of the Companies Act, 1956. Accordingly the provisions of clause 4(xviii) of the order are not applicable.

has not issued any debenture and accordingly the provisions of clause 4(xix) of the order are not applicable.



xvii) The Company has not raised any money by public issues during the year. Accordingly the provisions of clause 4(xx) of the order are not applicable.

xviii) As per the information and explanations given to us, no fraud on or by the company has been noticed or reported during the year.

for ASP & Co.

(Firm Reg no.: 000576N)

Chartered Accountants

Rajendra Prasad

Partner

Membership Number: 098941

Date: May 9, 2013

Place: New Delhi



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[100100] Balance sheet

Unless otherwise specified, all monetary values are in INR

	31/03/2013	31/03/2012	31/03/2011
Balance sheet [Abstract]			
Equity and liabilities [Abstract]			
Shareholders' funds [Abstract]			
Share capital	3,56,36,010	3,56,36,010	3,56,36,010
Reserves and surplus	-28,02,40,681	-28,04,80,431	
Total shareholders' funds	-24,46,04,671	-24,48,44,421	
Share application money pending allotment	0	0	
Non-current liabilities [Abstract]			
Long-term borrowings	152,93,04,800	149,56,35,983	
Other long-term liabilities	0	0	
Long-term provisions	0	0	
Total non-current liabilities	152,93,04,800	149,56,35,983	
Current liabilities [Abstract]			
Short-term borrowings	0	0	
Trade payables	0	0	
Other current liabilities	5,58,91,053	6,63,49,057	
Short-term provisions	1,57,120	0	
Total current liabilities	5,60,48,173	6,63,49,057	
Total equity and liabilities	134,07,48,302	131,71,40,619	
Assets [Abstract]			
Non-current assets [Abstract]			
Fixed assets [Abstract]			
Tangible assets	110,88,06,237	113,91,33,160	116,94,60,083
Intangible assets	0	0	
Tangible assets capital work-in-progress	11,01,31,018	10,47,51,986	
Total fixed assets	121,89,37,255	124,38,85,146	
Non-current investments	0	0	
Long-term loans and advances	1,86,45,192	1,49,81,899	
Total non-current assets	123,75,82,447	125,88,67,045	
Current assets [Abstract]			
Current investments	0	0	
Inventories	0	0	
Trade receivables	9,14,46,637	4,57,43,983	
Cash and bank balances	2,60,793	6,38,411	
Short-term loans and advances	1,14,58,425	1,18,91,180	
Total current assets	10,31,65,855	5,82,73,574	
Total assets	134,07,48,302	131,71,40,619	

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[400300] Disclosures - Signatories of balance sheet**Details of directors signing balance sheet [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing balance sheet [Axis]	Director 1	Director 2
	01/04/2012 to 31/03/2013	01/04/2012 to 31/03/2013
Details of signatories of balance sheet [Abstract]		
Details of directors signing balance sheet [Abstract]		
Details of directors signing balance sheet [LineItems]		
Name of director signing balance sheet [Abstract]		
First name of director	PRAKASH	GAURANG
Middle name of director		CHHOTALAL
Last name of director	SHENOY	SHAH
Designation of director	Director	Director
Director identification number of director	00005394	00004408
Date of signing of balance sheet by director	09/05/2013	09/05/2013

[100400] Cash flow statement, indirect

Unless otherwise specified, all monetary values are in INR

	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011
Statement of cash flows [Abstract]			
Cash flows from used in operating activities [Abstract]			
Profit before extraordinary items and tax	3,96,870	3,68,206	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments to profit (loss) [Abstract]			
Adjustments for depreciation and amortisation expense	3,03,26,923	3,03,26,923	
Other adjustments to reconcile profit (loss)	(A) -1,57,120	0	
Total adjustments to profit (loss)	3,01,69,803	3,03,26,923	
Adjustments for working capital [Abstract]			
Adjustments for decrease (increase) in trade receivables	-4,57,02,654	-4,57,43,983	
Adjustments for decrease (increase) in other current and non-current assets	(B) -86,09,570	(C) -6,92,27,703	
Adjustments for provisions	(D) -1,03,00,884	(E) 3,30,049	
Total adjustments for working capital	-6,46,13,108	-11,46,41,637	
Total adjustments for reconcile profit (loss)	-3,44,43,305	-8,43,14,714	
Net cash flows from (used in) operations	-3,40,46,435	-8,39,46,508	
Net cash flows from (used in) operating activities before extraordinary items	-3,40,46,435	-8,39,46,508	
Net cash flows from (used in) operating activities	-3,40,46,435	-8,39,46,508	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	(F) 3,36,68,817	(G) 8,24,78,000	
Net cash flows from (used in) financing activities before extraordinary items	3,36,68,817	8,24,78,000	
Net cash flows from (used in) financing activities	3,36,68,817	8,24,78,000	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-3,77,618	-14,68,508	
Net increase (decrease) in cash and cash equivalents	-3,77,618	-14,68,508	
Cash and cash equivalents cash flow statement at end of period	2,60,793	6,38,411	21,06,919

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Footnotes

- (A) Current Tax and Deferred Tax
- (B) It Includes Short-term loans and advances - 4 32 755 and Other non-current assets (90 42 325).
- (C) It Includes Short-term loans and advances -10,08,817 and Other non-current assets (70,236,520)
- (D) Long - term Provisions
- (E) Long - term Provisions
- (F) Proceeds from long-term borrowings
- (G) Proceeds from long-term borrowings



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[200100] Notes - Share capital**Disclosure of classes of share capital [Table]**

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Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Share capital [Member]			Equity shares [Member]
	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011	01/04/2012 to 31/03/2013
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 36,00,000	[shares] 36,00,000		[shares] 36,00,000
Value of shares authorised	3,60,00,000	3,60,00,000		3,60,00,000
Number of shares issued	[shares] 35,63,601	[shares] 35,63,601		[shares] 35,63,601
Value of shares issued	3,56,36,010	3,56,36,010		3,56,36,010
Number of shares subscribed and fully paid	[shares] 35,63,601	[shares] 35,63,601		[shares] 35,63,601
Value of shares subscribed and fully paid	3,56,36,010	3,56,36,010		3,56,36,010
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] 35,63,601	[shares] 35,63,601		[shares] 35,63,601
Total value of shares subscribed	3,56,36,010	3,56,36,010		3,56,36,010
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 35,63,601	[shares] 35,63,601		[shares] 35,63,601
Value of shares called	3,56,36,010	3,56,36,010		3,56,36,010
Value of shares paid-up	3,56,36,010	3,56,36,010		3,56,36,010
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Total increase (decrease) in share capital	0	0		0
Share capital at end of period	3,56,36,010	3,56,36,010	3,56,36,010	3,56,36,010
Rights preferences and restrictions attaching to class of share capital	Refer child element	Refer child element		Refer child element
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] 35,63,601	[shares] 35,63,601		[shares] 35,63,601
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 35,63,601	[shares] 35,63,601		[shares] 35,63,601
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



Disclosure of classes of share capital [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2011 to 31/03/2012	31/03/2011	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Type of share			Fully paid up	Fully paid up
Number of shares authorised	[shares] 36,00,000		[shares] 36,00,000	[shares] 36,00,000
Value of shares authorised	3,60,00,000		3,60,00,000	3,60,00,000
Number of shares issued	[shares] 35,63,601		[shares] 35,63,601	[shares] 35,63,601
Value of shares issued	3,56,36,010		3,56,36,010	3,56,36,010
Number of shares subscribed and fully paid	[shares] 35,63,601		[shares] 35,63,601	[shares] 35,63,601
Value of shares subscribed and fully paid	3,56,36,010		3,56,36,010	3,56,36,010
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] 35,63,601		[shares] 35,63,601	[shares] 35,63,601
Total value of shares subscribed	3,56,36,010		3,56,36,010	3,56,36,010
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 35,63,601		[shares] 35,63,601	[shares] 35,63,601
Value of shares called	3,56,36,010		3,56,36,010	3,56,36,010
Value of shares paid-up	3,56,36,010		3,56,36,010	3,56,36,010
Par value per share			[INR/shares] 10	[INR/shares] 10
Details of shares not fully called [Abstract]				
Amount per share called			[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Total increase (decrease) in number of shares outstanding	[shares] 0		[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Total increase (decrease) in share capital	0		0	0
Share capital at end of period	3,56,36,010	3,56,36,010	3,56,36,010	3,56,36,010
Rights preferences and restrictions attaching to class of share capital	Refer child element		Textual information (19) [See below]	Textual information (20) [See below]
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] 35,63,601		[shares] 35,63,601	[shares] 35,63,601
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 35,63,601		[shares] 35,63,601	[shares] 35,63,601
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



Disclosure of classes of share capital [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]
	31/03/2011
Disclosure of classes of share capital [Abstract]	
Disclosure of classes of share capital [LineItems]	
Reconciliation of number of shares outstanding [Abstract]	
Number of shares outstanding at end of period	[shares] 35,63,601
Reconciliation of value of shares outstanding [Abstract]	
Share capital at end of period	3,56,36,010

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]	
Name of shareholder [Axis]	Shareholder 1 [Member]	
	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012
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	Fully paid-up	Fully paid-up
Name of shareholder	RELIANCE COMMUNICATIONS LIMITED	RELIANCE COMMUNICATIONS LIMITED
CIN of shareholder	L45309MH2004PLC147531	L45309MH2004PLC147531
Country of incorporation or residence of shareholder	INDIA	INDIA
Number of shares held in company	(A) [shares] 35,63,601	(B) [shares] 35,63,601
Percentage of shareholding in company	100.00%	100.00%

Footnotes

(A) Six individuals nominees hold one share jointly with Reliance Communications Limited

(B) Six individuals nominees hold one share jointly with Reliance Communications Limited

Unless otherwise specified, all monetary values are in INR

	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012
Disclosure of notes on share capital explanatory [TextBlock]	Textual information (21) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether money raised from public offering during year	No	No

Textual information (19)

Rights preferences and restrictions attaching to class of share capital

The Company has only one class of equity shares having a par value of Rs.10 per share. Each holder of equity shares is entitled to one vote per share. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after the distribution of all the preferential amounts, in proportion to their shareholdings.

Textual information (20)

Rights preferences and restrictions attaching to class of share capital

The Company has only one class of equity shares having a par value of Rs.10 per share. Each holder of equity shares is entitled to one vote per share. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after the distribution of all the preferential amounts, in proportion to their shareholdings.



Textual information (21)

Disclosure of notes on share capital explanatory [Text Block]

Campion Properties Limited

(Amount in Rs.)

	As at March 31, 2013	As at March 31, 2012

Note : 2.01

Share Capital

Authorised:

36 00 000 Equity Shares of Rs. 10 each
(36 00 000)

3 60 00 000

3 60 00 000

3 60 00 000

3 60 00 000

Issued, Subscribed and Paid up :

35,63,601 Equity Shares of Rs. 10 each fully paid up

35636010

35636010

(Out of the above shares 35 63 601 are allotted as

fully paid up under demerger scheme of Hotel Ranjit
,New Delhi from ITDC to the Company sanctioned
by Department of Company Affairs, Govt of India
vide its order dated 12/7/2002 without payment
being received)

(35 63 601 equity shares are held by holding

company M/s Reliance Communications Limited)

3 56 36 010

3 56 36 010

(1) Shares held by Holding/Ultimate Company and /or their Subsidiaries

	March 31, 2013 Number of Shares	March 31, 2013 Amount in Rs	March 31, 2012 Number of Shares	March 31, 2012 Amount in Rs
M/s Reliance Communications Limited & Its Nominees	35 63 601	3 56 36 010	35 63 601	3 56 36 010

(2) Details of Shareholders holding more than 5 % shares in the Company

	March 31, 2013 Number of Shares	March 31, 2013 Amount in Rs	March 31, 2012 Number of Shares	March 31, 2012 Amount in Rs
M/s Reliance Communications Limited & Its Nominees	35 63 601	3 56 36 010	35 63 601	3 56 36 010

(3) The Company has only one class of equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after the distribution of all the preferential amounts, in proportion to their shareholdings.

(4) Reconciliation of shares outstanding at the beginning and at the end of the reporting period.

	As at March 31, 2013 Number	As at March 31, 2013 Amount in Rs.	As at March 31, 2012 Number	As at March 31, 2012 Amount in Rs.

the Year
s during the year

35 63 601

3 56

3 56 36 010



TRUE COPY H. Srinath

THIS ANNEXURE IS THE TRUE COPY OF THE ORIGINAL DOCUMENT

At the end of the Year

35 63 601

3 56 36 010

35 63 601

3 56 36 010

[200200] Notes - Reserves and surplus**Statement of changes in reserves [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Reserves [Member]			Surplus [Member]
	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011	01/04/2012 to 31/03/2013
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	2,39,750	3,68,206		2,39,750
Total additions to reserves	2,39,750	3,68,206		2,39,750
Total changes in reserves	2,39,750	3,68,206		2,39,750
Reserves at end of period	-28,02,40,681	-28,04,80,431	-28,08,48,637	-28,02,40,681

Statement of changes in reserves [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Surplus [Member]	
	01/04/2011 to 31/03/2012	31/03/2011
Statement of changes in reserves [Abstract]		
Statement of changes in reserves [LineItems]		
Changes in reserves [Abstract]		
Additions to reserves [Abstract]		
Profit (loss) for period	3,68,206	
Total additions to reserves	3,68,206	
Total changes in reserves	3,68,206	
Reserves at end of period	-28,04,80,431	-28,08,48,637

Unless otherwise specified, all monetary values are in INR

	01/04/2012 to 31/03/2013
Disclosure of notes on reserves explanatory [TextBlock]	Textual information (22) [See below]



Textual information (22)

Disclosure of notes on reserves explanatory [Text Block]

	As at March 31, 2013	As at March 31, 2012
Note : 2.02		
Reserve And Surplus		
As per Last Balance Sheet	(28 04 80 431)	(28 08 48 637)
Profit/(Loss) for the Year	2 39 750	3 68 206
Total	(28 02 40 681)	(28 04 80 431)

[200300] Notes - Borrowings

Classification of borrowings [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
	Loans and advances from related parties [Member]		Loans and advances from others [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2013	31/03/2012	31/03/2013	31/03/2012
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	(A) 152,93,04,800	149,56,35,983	152,93,04,800	(B) 149,56,35,983

Footnotes

(A) From Reliance Communication Limited (Holding Company)

(B) From Reliance Communication Limited (Holding Company)

Unless otherwise specified, all monetary values are in INR

	01/04/2012 to 31/03/2013
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (23) [See below]

Textual information (23)

Disclosure of notes on borrowings explanatory [Text Block]

	As at March 31, 2013	As at March 31, 2012
Note : 2.03		
Long Term Borrowings		
Unsecured		
Reliance Communications Limited (Holding Company)	152 93 04 800	149 56 35 983
Total	152 93 04 800	149 56 35 983



[201000] Notes - Tangible assets**Disclosure of additional information tangible assets [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]		Land [Member]		Buildings [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Assets held under lease [Member]		Owned assets [Member]	
	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Refer members for details	Refer members for details	Straight Line Method	Straight Line Method	Straight Line Method	Straight Line Method
Useful lives or depreciation rates tangible assets	Refer members for details	Refer members for details	Period of lease	Period of lease	Rates prescribed in the schedule XIV of the Companies Act, 1956	Rates prescribed in the schedule XIV of the Companies Act, 1956

Disclosure of additional information tangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Plant and equipment [Member]		Furniture and fixtures [Member]		Office equipment [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned assets [Member]		Owned assets [Member]	
	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Straight Line Method	Straight Line Method	Straight Line Method	Straight Line Method	Straight Line Method	Straight Line Method
Useful lives or depreciation rates tangible assets	Rates prescribed in the schedule XIV of the Companies Act, 1956	Rates prescribed in the schedule XIV of the Companies Act, 1956	Rates prescribed in the schedule XIV of the Companies Act, 1956	Rates prescribed in the schedule XIV of the Companies Act, 1956	Rates prescribed in the schedule XIV of the Companies Act, 1956	Rates prescribed in the schedule XIV of the Companies Act, 1956



Disclosure of tangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-3,03,26,923	-3,03,26,923				
Total changes in tangible assets	-3,03,26,923	-3,03,26,923		0	0	
Tangible assets at end of period	110,88,06,237	113,91,33,160	116,94,60,083	119,53,10,730	119,53,10,730	119,53,10,730

Disclosure of tangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]			Land [Member]		
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Assets held under lease [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	0	
Depreciation tangible assets	3,03,26,923	3,03,26,923		-16,62,922	-16,62,922	
Total changes in tangible assets	3,03,26,923	3,03,26,923		-16,62,922	-16,62,922	
Tangible assets at end of period	8,65,04,493	5,61,77,570	2,58,50,647	14,71,95,156	14,88,58,078	15,05,21,000



Disclosure of tangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Land [Member]					
Sub classes of tangible assets [Axis]	Assets held under lease [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0				
Depreciation tangible assets				16,62,922	16,62,922	
Total changes in tangible assets	0	0		16,62,922	16,62,922	
Tangible assets at end of period	16,46,29,259	16,46,29,259	16,46,29,259	1,74,34,103	1,57,71,181	1,41,08,259

Disclosure of tangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Buildings [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-1,14,28,836	-1,14,28,837				
Total changes in tangible assets	-1,14,28,836	-1,14,28,837		0	0	
Tangible assets at end of period	67,36,32,470	68,50,61,306	69,64,90,143	70,11,55,613	70,11,55,613	70,11,55,613



Disclosure of tangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Buildings [Member]			Plant and equipment [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	0	
Depreciation tangible assets	1,14,28,836	1,14,28,837		-90,60,202	-90,60,202	
Total changes in tangible assets	1,14,28,836	1,14,28,837		-90,60,202	-90,60,202	
Tangible assets at end of period	2,75,23,143	1,60,94,307	46,65,470	16,89,22,136	17,79,82,338	18,70,42,540

Disclosure of tangible assets [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0				
Depreciation tangible assets				90,60,202	90,60,202	
Total changes in tangible assets	0	0		90,60,202	90,60,202	
Tangible assets at end of period	19,07,41,087	19,07,41,088	19,07,41,088	2,18,18,951	1,27,58,750	36,98,548



Disclosure of tangible assets [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-63,40,762	-63,40,762				
Total changes in tangible assets	-63,40,762	-63,40,762		0	0	
Tangible assets at end of period	8,48,58,884	9,11,99,647	9,75,40,409	10,01,70,023	10,01,70,023	10,01,70,023

Disclosure of tangible assets [Table]

..(8)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Furniture and fixtures [Member]			Office equipment [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	0	
Depreciation tangible assets	63,40,762	63,40,762		-18,34,200	-18,34,200	
Total changes in tangible assets	63,40,762	63,40,762		-18,34,200	-18,34,200	
Tangible assets at end of period	1,53,11,139	89,70,376	26,29,614	3,41,97,591	3,60,31,791	3,78,65,991



Disclosure of tangible assets [Table]

..(9)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0				
Depreciation tangible assets				18,34,200	18,34,200	
Total changes in tangible assets	0	0		18,34,200	18,34,200	
Tangible assets at end of period	3,86,14,747	3,86,14,747	3,86,14,747	44,17,156	25,82,956	7,48,756

Disclosure of tangible assets [Table]

..(10)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other equipments [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-18,34,200	-18,34,200				
Total changes in tangible assets	-18,34,200	-18,34,200		0	0	
Tangible assets at end of period	(A) 3,41,97,591	(B) 3,60,31,791	3,78,65,991	(C) 3,86,14,747	(D) 3,86,14,747	3,86,14,747

Footnotes

- (A) Office Equipment
 (B) Office Equipment
 (C) Office Equipment
 (D) Office Equipment



Disclosure of tangible assets [Table]

..(11)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other equipments [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		
	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011
Disclosure of tangible assets [Abstract]			
Disclosure of tangible assets [LineItems]			
Reconciliation of changes in tangible assets [Abstract]			
Changes in tangible assets [Abstract]			
Depreciation tangible assets	18,34,200	18,34,200	
Total changes in tangible assets	18,34,200	18,34,200	
Tangible assets at end of period	(A) 44,17,156	(B) 25,82,956	7,48,756

Footnotes

(A) Office Equipment

(B) Office Equipment

Unless otherwise specified, all monetary values are in INR

	01/04/2012 to 31/03/2013
Disclosure of notes on tangible assets explanatory [TextBlock]	Textual information (24) [See below]



Textual information (24)

Disclosure of notes on tangible assets explanatory [Text Block]

Note : 2.06
Fixed Assets

Description	Gross Block			As at March 31, 2013	Depreciation			Net Block		
	As at April 1,2012	Additions / Adjustments	Deductions/ Adjustments		As at April 1, 2012	Depreciation for the year	Deductions/ Adjustment	As at March 31, 2013	As at March 31, 2013	As at March 31, 2012
Tangible Assets										
Leasehold Land	16 46 29 259	-	-	16 46 29 259	1 57 71 181	16 62 922	-	1 74 34 103	14 71 95 156	14 88 58 078
Building	70 11 55 613	-	-	70 11 55 613	1 60 94 307	1 14 28 836	-	2 75 23 143	67 36 32 470	68 50 61 306
Furniture & Fixtures	10 01 70 023	-	-	10 01 70 023	89 70 376	63 40 762	-	1 53 11 139	8 48 58 884	9 11 99 647
Plant & Machinery	19 07 41 088	-	-	19 07 41 088	1 27 58 750	90 60 202	-	2 18 18 951	16 89 22 137	17 79 82 338
Office Equipment	3 86 14 747	-	-	3 86 14 747	25 82 956	18 34 200	-	44 17 156	3 41 97 591	3 60 31 791
Total	119 53 10 730	-	-	119 53 10 730	5 61 77 570	3 03 26 923	-	8 65 04 493	110 88 06 237	113 91 33 160
Previous Year	119 53 10 730	-	-	119 53 10 730	2 58 50 647	3 03 26 923	-	5 61 77 570	1 13 91 33 160	
Capital Work- In-Progress									11 01 31 018	10 47 51 986

[201100] Notes - Intangible assets

Disclosure of intangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Company total intangible assets [Member]	
Sub classes of 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]	
	31/03/2013	31/03/2012
Disclosure of intangible assets [Abstract]		
Disclosure of intangible assets [LineItems]		
Reconciliation of changes in intangible assets [Abstract]		
Intangible assets at end of period	0	0



[200600] Notes - Subclassification and notes on liabilities and assets**Classification of inventories [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Company total inventories [Member]	
	31/03/2013	31/03/2012
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Inventories [Abstract]		
Classification of inventories [Abstract]		
Details of inventories [LineItems]		
Inventories	0	0

Disclosure of breakup of provisions [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Classification based on time period [Member]		Short-term [Member]	
	31/03/2013	31/03/2012	31/03/2013	31/03/2012
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [LineItems]				
Provisions [Abstract]				
Provision for corporate tax [Abstract]				
Provision for other tax	1,57,120	0	(A) 1,57,120	0
Total provision for corporate tax	1,57,120	0	1,57,120	0
Total provisions	1,57,120	0	1,57,120	0

Footnotes

(A) Provision for Income Tax

Subclassification of trade receivables [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2013	31/03/2012	31/03/2013	31/03/2012
Subclassification and notes on liabilities and assets [Abstract]				
Trade receivables notes [Abstract]				
Trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [LineItems]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	9,14,46,637	4,57,43,983	9,14,46,637	4,57,43,983
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	9,14,46,637	4,57,43,983	9,14,46,637	4,57,43,983
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
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms or companies in which any director is partner or director			0	0



Loans and advances [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of loans and advances [Axis]	Security deposits [Member]		Loans advances value be received [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2013	31/03/2012	31/03/2013	31/03/2012
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	1,84,84,017	1,48,20,724	1,61,175	1,61,175
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	1,84,84,017	1,48,20,724	1,61,175	1,61,175
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Loans advances given suppliers [Member]		Other loans and advances, others [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2013	31/03/2012
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	2,81,749	7,57,504	(A) 1,11,76,676	(B) 1,11,33,676
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	2,81,749	7,57,504	1,11,76,676	1,11,33,676
Nature of other loans and advances	Mobilization Advance and Imprest	Mobilization Advance and Imprest		
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0



es

Mobilization Advance 1 11 33 676 and Imprest 43 000.

n Advance

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	01/04/2012 to 31/03/2013	31/03/2012
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Trade payables, long-term	0	0
Total other long-term liabilities	0	0
Disclosure of notes on provisions explanatory [TextBlock]	Textual information (25) [See below]	
Disclosure of notes on other current liabilities explanatory [TextBlock]	Textual information (26) [See below]	
Interest accrued but not due on borrowings	0	0
Interest accrued and due on borrowings	0	0
Debentures claimed but not paid	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Service tax payable	44,178	48,73,401
Taxes payable current tax	(A) 6,500	(B) 3,22,047
Taxes payable other tax	(C) 5,91,332	0
Accrued expenses payable	2,51,54,121	3,26,37,461
Security deposits refundable, current	(D) 72,28,472	(E) 73,72,264
Total deposits refundable current	72,28,472	73,72,264
Public deposit payable, current	0	0
Total other payables, current	3,30,24,603	4,52,05,173
Advance received from customers	6,03,471	6,03,471
Accrued salary payable	15,255	15,255
Short-term employee related liabilities	(F) 6,508	(G) 6,508
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	(H) 2,22,41,216	(I) 2,05,18,650
Total other current liabilities	5,58,91,053	6,63,49,057
Disclosure of notes on loans and advances explanatory [TextBlock]	Textual information (27) [See below]	
Disclosure of notes on trade receivables explanatory [TextBlock]	Textual information (28) [See below]	
Aggregate amount of trade receivables outstanding for period exceeding six months	0	0
Disclosure of notes on cash and bank balances explanatory [TextBlock]	Textual information (29) [See below]	
Fixed deposits with banks	0	0
Other balances with banks	(J) 2,60,793	(K) 6,38,338
Total balance with banks	2,60,793	6,38,338
Cash on hand	0	73
Total cash and cash equivalents	2,60,793	6,38,411
Total cash and bank balances	2,60,793	6,38,411
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 twelve months maturity	0	0



Footnotes

- (A) TDS Payable
 (B) TDS Payable
 (C) Duties and Taxes Payable (WCT)
 (D) It Includes Security Deposits From Licences 229,433 and Security Deposits From Suppliers And Cont. 69,99,039
 (E) It Includes Security Deposits From Licences 229,433 and Security Deposits From Suppliers And Cont. 7,142,831
 (F) It Includes VRS Payable 1,000 and Incentive Payable 5,508
 (G) It Includes VRS Payable 1,000 and Incentive Payable 5,508
 (H) It Includes Earnest Money 287,618, EMP. AT CREDIT 411,051, Group Insurance-7,728, ITDC 14,362,757 Stale Cheque 2,956,600, Sundry Creditors 41,56 962 and audit fees payable 58,500
 (I) It Includes Earnest Money 287,618, EMP. AT CREDIT 411,051, Group Insurance-7,728, ITDC 14,362,757 Stale Cheque 2,956,600 and Sundry Creditors 2,492,896
 (J) In current account with Schedule Banks
 (K) In current account with Schedule Banks

Textual information (25)**Disclosure of notes on provisions explanatory [Text Block]**

Note : 2.05	As At	As At
	March 31,2013	March 31,2012
Short Term Provision		
Provision for Income Tax	1 57 120	-
	1 57 120	-

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Textual information (26)

Disclosure of notes on other current liabilities explanatory [Text Block]

(Amount in Rs)

	As at March 31, 2013	As at March 31, 2012
Note : 2.04		
Other Current Liabilities		
Advance from Customers	6 03 471	6 03 471
TDS Payable	6 500	3 22 047
Duties and Taxes Payable (WCT)	5 91 332	-
Security Deposits From Suppliers And Cont.	69 99 039	71 42 831
Earnest Money	2 87 618	2 87 618
VRS Payable	1 000	1 000
Service Tax Payable	44 178	48 73 401
Security Deposits From Licenses	2 29 433	2 29 433
Emp. at Credit	4 11 051	4 11 051
Group Insurance	7 728	7 728
Incentive Payable	5 508	5 508
ITDC	1 43 62 757	1 43 62 757
Stale Cheque	29 56 600	29 56 600
Sundry Creditors	41 56 962	24 92 896
Unpaid Salary Payable	15 255	15 255
Audit Fees Payable	58 500	-
Expenses Payable	2 51 54 121	3 26 37 461
Total	5 58 91 053	6 63 49 057



Textual information (27)

Disclosure of notes on loans and advances explanatory [Text Block]

		As at March 31, 2013	(Amount in Rs) As at March 31, 2012
Note : 2.07			
Long Term Loans and Advances			
Advances recoverable in cash or kind or for value to be received			
Unsecured			
Considered Good	1 61 175	1 61 175	
Considered doubtful	-	-	
Less: Provision for doubtful advances	-	1 61 175	1 61 175
Security Deposits	1 84 84 017	1 48 20 724	
Less: Provisions	-	1 84 84 017	1 48 20 724
Total		1 86 45 192	1 49 81 899

		As at March 31, 2013	(Amount in Rs) As at March 31, 2012
Note : 2.10			
Short Term Loans and Advances			
(Unsecured, Considered good unless stated otherwise)			
Mobilization Advance		1 11 33 676	1 11 33 676
Imprest		43 000	-
Advance to Supplier and Contractors		2 81 749	7 57 504
Total		1 14 58 425	1 18 91 180

Textual information (28)

Disclosure of notes on trade receivables explanatory [Text Block]

		As at March 31, 2013	(Amount in Rs) As at March 31, 2012
Note : 2.08			
Trade Receivable (Unsecured)			
Others			
Considered Good	9 14 46 637	4 57 43 983	
Considered Doubtful	-	-	
Less : Provision for doubtful debts	-	9 14 46 637	4 57 43 983
Total		9 14 46 637	4 57 43 983



Textual information (29)

Disclosure of notes on cash and bank balances explanatory [Text Block]

Note : 2.09

(Amount in Rs)

		As at March 31, 2013	As at March 31, 2012
Cash & Bank Balances			
Cash Balance on hand	-	73	
Bank Balances			
In current account with Schedule Banks	2 60 793	2 60 793 6 38 338	6 38 411
Total		2 60 793	6 38 411

[200700] Notes - Additional disclosures on balance sheet

Unless otherwise specified, all monetary values are in INR

	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (30) [See below]	
Claims against company not acknowledged as debt	24,227	24,227
Other money for which company is contingently liable	(A) 7,20,08,974	(B) 9,33,79,263
Total contingent liabilities	7,20,33,201	9,34,03,490
Total contingent liabilities and commitments	7,20,33,201	9,34,03,490
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
Percentage of equity shares held up by directors and related parties	100.00%	100.00%
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
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
Whether maintenance of cost records by company has been mandated under any cost accounting records rules notified under section 209(1)(d) of companies act, 1956	No	No
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0

Footnotes

(A) Cost of capital commitment
ital commitment



Textual information (30)

Disclosure of additional balance sheet notes explanatory [Text Block]

Note 2.15

- iii) There is no reported Micro, Small & Medium Enterprises as defined in the “The Micro, Small & Medium Enterprises Development Act, 2006” to whom the Company owes dues.
- iv) Balances of Creditors and Loans & Advances are subject to confirmation.
- vii) In the opinion of the management, the current assets and loans & advances are at least equal to the value stated in the Balance Sheet, if realised in the ordinary course of business.
- xi) Previous year figures have been rearranged or regrouped wherever necessary.
- xii) Notes from 2.01 to 2.15 are forming part of financial statements.

[200800] Notes - Disclosure of accounting policies, changes in accounting policies and estimates

Unless otherwise specified, all monetary values are in INR

	01/04/2012 to 31/03/2013
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (31) [See below]

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Textual information (31)

Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [Text Block]

Note : 1

A) Basis of preparation of Financial Statements

The Company follows the mercantile system of accounting and the Financial Statements have been prepared under the historical cost convention on an accrual basis of accounting unless otherwise stated, and in accordance with the generally accepted accounting principles and accounting standards applicable in India and the relevant provisions of the Companies Act, 1956.

B) Fixed Assets and Depreciation**Tangible Assets**

a) Fixed Asset are valued at historical cost less depreciation and accumulated impairment value.

b) Depreciation is provided on straight line method, at the rates prescribed under Schedule XIV to the Companies Act, 1956. Depreciation on addition/ deletion made during the year is provided on pro-rata basis from the date on which the asset is put to use or up to the date of deletion. Fixed assets up to Rs..5000 are depreciated fully in the year of capitalization.

c) Leasehold Land is amortised over the period of lease.

C) Inventories

Inventories are valued at lower of cost and net realizable value. Cost includes all expenses incurred in bringing the goods till their first location in the company.

D) Retirement and other Employees Benefits**i) Long Term Employee Benefits****a) Defined Contribution Plans**

The company's contribution to defined contribution plans i.e. Provident Fund and superannuation fund is recognised in Profit & Loss Account

b) Defined Benefit Plans

Liability for gratuity and leave encashment benefit is made on accrual basis as determined on actuarial valuation.

E) Foreign Currency Transactions

Transactions in foreign currency are recorded at the rates of exchange prevailing on the date of transaction. All foreign currency Assets/ liabilities are re-stated at the exchange rate prevailing at the date of balance sheet and the difference is taken to Profit and Loss account as foreign exchange fluctuation loss/ gain. Monetary assets and liabilities related to foreign currency transactions remaining unsettled are translated at year end rates.

F) Earning per share

Basic earnings are calculated by dividing the net profit/ (loss) for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. Diluted earning per share are calculated by dividing the net profits attributable to ordinary equity holders and potential equity holders by the weighted average number of ordinary equity shares outstanding during the year and weighted average number of equity shares that would be issued on conversion of all the diluted potential ordinary shares into ordinary shares.

G) Taxation

Current tax is determined as the amount of tax payable in respect of estimated taxable income for the year and in accordance with the provision of Income tax Act, 1961. Deferred tax is recognised using the enacted tax rates and laws as on the Balance Sheet date, subject to the consideration of prudence in respect of deferred tax assets on all timing differences, between taxable income and accounting income that originate in one period and are capable of reversal in one of more subsequent periods.

H) Contingent Liabilities and Provisions

Liabilities of contingent nature are not provided for in the books and are disclosed by way of notes on accounts.

I) Use of Estimates

Preparation and presentation of Financial Statements requires estimates and assumptions to be made that affect the reported assets, liabilities and disclosure of contingent liabilities on the date of the Financial Statements and the reported income, expenses and gains and losses during the reporting period. Difference between the actual results and estimates is recognised in the results are known/materialised.



J) Operating Leases

Leases, where significant portion of risk and reward of ownership are retained by the Lessor, are classified as Operating Leases and lease rentals thereon are charged to the Profit and Loss Account.

[201200] Notes - Employee benefits

Unless otherwise specified, all monetary values are in INR

	01/04/2012 to 31/03/2013
Disclosure of employee benefits explanatory [TextBlock]	Textual information (32) [See below]

Textual information (32)**Disclosure of employee benefits explanatory [Text Block]**

Note 2.15

iv)The Gratuity Liability has been provided on accrual basis as per actuarial valuation, however at present the Company does not have any employee hence no provision has been made.



[201600] Notes - Related party**Disclosure of relationship and transactions between related parties [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Related Party 1		Related Party 2	
	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	RELIANCE COMMUNICATIONS LIMITED	RELIANCE COMMUNICATIONS LIMITED	Zapak Digital Entertainment Limited	Zapak Digital Entertainment Limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AACCR7832C	AACCR7832C	AADCR1992A	AADCR1992A
CIN of related party	L45309MH2004PLC147531	L45309MH2004PLC147531	U99999MH2005PLC158036	U99999MH2005PLC158036
Description of nature of related party relationship	Holding company	Holding company	Fellow Subsidiary company	Fellow Subsidiary company
Description of nature of transactions with related party	Refer below	Refer below	Refer Below	Refer Below
Related party transactions [Abstract]				
Transfers under finance agreements related party transactions [Abstract]				
Transfers of loan under finance agreements to enterprise related party transactions	(A) 3,36,68,817	0		
Other related party transactions income	(B) 1,20,00,000	0	(C) 35,40,000	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	(D) 152,93,04,800	(E) 149,56,35,983		
Amounts receivable related party transactions	(F) 1,20,00,000	(G) 1,20,00,000	(H) 35,40,000	(I) 47,43,000
Amount written off during period in respect of debts due from related parties	0	0		
Amount written back during period in respect of debts due to related parties	0	0		

Footnotes

(A) Unsecured Loan

(B) Rent Received

(C) Rent Received

(D) Closing balance of unsecured loan

(E) Closing balance As on March 31, 2012

(F) Closing balance As on March 31, 2013

(G) Closing balance As on March 31, 2012

ance As on March 31, 2013

nce As on March 31, 2012

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Disclosure of relationship and transactions between related parties [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Related Party 3	
	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012
Disclosure of relationship and transactions between related parties [Abstract]		
Disclosure of relationship and transactions between related parties [LineItems]		
Name of related party	RELIANCE CAPITAL LTD	RELIANCE CAPITAL LTD
Country of incorporation or residence of related party	INDIA	INDIA
Permanent account number of related party	AAACR5054J	AAACR5054J
CIN of related party	L65910MH1986PLC165645	L65910MH1986PLC165645
Description of nature of related party relationship	Fellow Subsidiary company	Fellow Subsidiary company
Description of nature of transactions with related party	Refer Below	Refer Below
Related party transactions [Abstract]		
Other related party transactions income	(A) 1,78,15,200	0
Outstanding balances for related party transactions [Abstract]		
Amounts receivable related party transactions	(B) 1,78,15,200	(C) 1,71,70,000

Footnotes

(A) Rent Received

(B) Closing balance As on March 31, 2013

(C) Closing balance As on March 31, 2012

Unless otherwise specified, all monetary values are in INR

	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012
Disclosure of notes on related party explanatory [TextBlock]	Textual information (33) [See below]	
Whether there are any related party transactions during year	Yes	Yes
Whether company is subsidiary company	Yes	Yes
Section under which company is subsidiary	Section 4(1)(b)	Section 4(1)(b)



Textual information (33)

Disclosure of notes on related party explanatory [Text Block]

Note : 2.14

Related Party Disclosure

As per Accounting Standard-18, the Company's related parties and transactions are disclosed below:

List of Related Parties

a.Ultimate Holding Company

Reliance Innoventures Private Limited

b.Holding Company

Reliance Communications Limited.

c.Fellow Subsidiary Company

Zapak Digital Entertainment Limited

Reliance Capital Limited

d. Details of Transaction with Related Parties

					(Amount in Rs)
Nature of Transaction	Name of Party	Holding Company	Fellow Subsidiary Company	As on March 31,2013	As on March 31,2012
Unsecured Loan	Reliance Communications Limited	3 36 68 817	-	152 93 04 800	149 56 35 983
Rent Received	Reliance Communications Limited	1 20 00 000	-	1 20 00 000	1 20 00 000
Rent Received	Zapak Digital Entertainment Limited	-	35 40 000	35 40 000	47 43 000
Rent Received	Reliance Capital Limited	-	1 78 15 200	1 78 15 200	1 71 70 000

[300300] Notes - Earnings per share

Unless otherwise specified, all monetary values are in INR

	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012
Disclosure of earnings per share explanatory [TextBlock]		
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Profit (loss) for period	2,39,750	3,68,206
numerator to calculate diluted earnings per share [Abstract]		
or period	2,39,750	3,68,206



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[202800] Notes - Subsidiary information

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	01/04/2012 to 31/03/2013
Disclosure of subsidiary information explanatory [TextBlock]	
Whether company has subsidiary companies	No

[201900] Notes - Income taxes

Unless otherwise specified, all monetary values are in INR

	01/04/2012 to 31/03/2013
Disclosure of notes on income taxes explanatory [TextBlock]	Textual information (34) [See below]

Textual information (34)**Disclosure of notes on income taxes explanatory [Text Block]**

Note 2.15

ix. Deferred Taxation: In compliance with AS-22, "Accounting for Taxes on Income" issued by "The Institute of Chartered Accountants of India", the deferred tax asset arising on account of the brought forward losses, unabsorbed depreciation and current year loss etc. has not been recognised in view of consideration of prudence and uncertainty regarding the realisation of the same in the foreseeable future.

[202400] Notes - Investments in associates

Unless otherwise specified, all monetary values are in INR

	01/04/2012 to 31/03/2013
Disclosure of notes on investment in associates explanatory [TextBlock]	
Whether company has invested in associates	No

[202500] Notes - Financial reporting of interests in joint ventures

Unless otherwise specified, all monetary values are in INR

	01/04/2012 to 31/03/2013
Disclosure of notes on interests in joint ventures explanatory [TextBlock]	
Whether company has invested in joint ventures	No



[202100] Notes - Other provisions, contingent liabilities and contingent assets**Disclosure of contingent liabilities [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of contingent liabilities [Axis]	Other contingent liabilities [Member]	
	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012
Disclosure of contingent liabilities [Abstract]		
Disclosure of contingent liabilities [LineItems]		
Estimate of financial effect of contingent liabilities	(A) 7,20,33,201	(B) 9,34,03,490
Description of statement of fact that estimate of financial effect on contingent liabilities could not be made	Claim by one ex employee filed with labour court for which amount cannot be estimated.	Claim by one ex employee filed with labour court for which amount cannot be estimated.

Footnotes

(A) Attached by EPF authority (PF Commissioner) and the case is pending in the court 24,227 and total cost of capital commitment 72,008,974.

(B) Attached by EPF authority (PF Commissioner) and the case is pending in the court 24,227 and total cost of capital commitment 93,379,263.

Unless otherwise specified, all monetary values are in INR

	01/04/2012 to 31/03/2013
Disclosure of notes on other provisions, contingent liabilities and contingent assets explanatory [TextBlock]	
Disclosure of contingent liabilities explanatory [TextBlock]	Textual information (35) [See below]

Textual information (35)**Disclosure of contingent liabilities explanatory [Text Block]**

- ii) Following disclosures are made for Contingent Liabilities not provided for in accordance with AS-29, on provisions, contingent liabilities and contingent assets:
- Claim by one ex employee filed with labor court for which amount cannot be estimated.
 - A sum of Rs. 24 227(Previous Year Rs. 24 227) was attached by EPF authority (PF Commissioner) and the case is pending in the court.
 - The total cost of capital commitment as on March 31, 2013 is Rs. 7 20 08 974 (Previous year Rs. 9 33 79 263)

[202700] Notes - Cash flow statements

Unless otherwise specified, all monetary values are in INR

	31/03/2013	31/03/2012	31/03/2011
Disclosure of cash flow statement explanatory [TextBlock]			
Cash and cash equivalents if different from balance sheet [Abstract]			
Cash and cash equivalents cash flow statement	2,60,793	6,38,411	21,06,919
Total cash and cash equivalents	2,60,793	6,38,411	



CAMPION PROPERTIES LIMITED
Standalone Statement of Profit & Loss for period 01/04/2012 to 31/03/2013

[400100] Disclosure of general information about company

Unless otherwise specified, all monetary values are in INR

	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012
Name of company	CAMPION PROPERTIES LIMITED	
Corporate identity number	U55101MH2001PLC218815	
Permanent account number of entity	AABCH1761P	
Address of registered office of company	H Block, 1st Floor, Dhirubhai Ambani Knowledge City, Navi Mumbai 400 710	
Type of industry	Commercial and Industrial	
Date of board meeting when final accounts were approved	09/05/2013	
Date of start of reporting period	01/04/2012	01/04/2011
Date of end of reporting period	31/03/2013	31/03/2012
Nature of report standalone consolidated	Standalone	
Content of report	Statement of Profit & Loss	
Description of presentation currency	INR	
Level of rounding used in financial statements	Actual	
Type of cash flow statement	Indirect Method	
SRN of form 66	Q12623526	

Disclosure of principal product or services [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Types of principal product or services [Axis]	Service 1 01/04/2012 to 31/03/2013
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	9999
Description of product or service category	Not applicable
Turnover of product or service category	4,06,75,200
Highest turnover contributing product or service (ITC 8 digit) code	99999999
Description of product or service	Not applicable
Turnover of highest contributing product or service	4,06,75,200



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[100200] Statement of profit and loss

Unless otherwise specified, all monetary values are in INR

	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012
Statement of profit and loss [Abstract]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	0	0
Revenue from sale of services	4,06,75,200	4,14,72,333
Total revenue from operations other than finance company	4,06,75,200	4,14,72,333
Disclosure of revenue from operations for finance company [Abstract]		
Total revenue from operations finance company	0	0
Total revenue from operations	4,06,75,200	4,14,72,333
Other income	0	0
Total revenue	4,06,75,200	4,14,72,333
Expenses [Abstract]		
Cost of materials consumed	0	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	0	0
Finance costs	674	55
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	3,03,26,923	3,03,26,923
Total depreciation, depletion and amortisation expense	3,03,26,923	3,03,26,923
Other expenses	(A) 99,50,733	(B) 1,07,77,149
Total expenses	4,02,78,330	4,11,04,127
Total profit before prior period items, exceptional items, extraordinary items and tax	3,96,870	3,68,206
Total profit before extraordinary items and tax	3,96,870	3,68,206
Total profit before tax	3,96,870	3,68,206
Tax expense [Abstract]		
Current tax	1,57,120	0
Total tax expense	1,57,120	0
Total profit (loss) for period from continuing operations	2,39,750	3,68,206
Total profit (loss) for period before minority interest	2,39,750	3,68,206
Total profit (loss) for period	2,39,750	3,68,206
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 0.07	[INR/shares] 0.1
Diluted earnings per equity share	[INR/shares] 0.07	[INR/shares] 0.1

Footnotes

(A) Sales and General Administration Expenses

(B) Sales and General Administration Expenses



[300500] Notes - Subclassification and notes on income and expenses

Unless otherwise specified, all monetary values are in INR

	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012
Subclassification and notes on income and expense explanatory [TextBlock]	Textual information (1) [See below]	
Disclosure of revenue from sale of products [Abstract]		
Revenue from sale of products [Abstract]		
Total revenue from sale of products	0	0
Disclosure of revenue from sale of services [Abstract]		
Disclosure of revenue from sale of services explanatory [TextBlock]	Textual information (2) [See below]	
Revenue from sale of services [Abstract]		
Revenue from sale of services, gross	4,57,02,654	4,57,43,983
Other allowances deductions on revenue from sale of services	(A) 50,27,454	(B) 42,71,650
Total revenue from sale of services	4,06,75,200	4,14,72,333
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Total interest income	0	0
Dividend income [Abstract]		
Total dividend income	0	0
Total other income	0	0
Disclosure of finance cost [Abstract]		
Disclosure of notes on finance cost explanatory [TextBlock]	Textual information (3) [See below]	
Interest expense [Abstract]		
Other interest charges	(C) 674	(D) 55
Total interest expense	674	55
Total finance costs	674	55
Employee benefit expense [Abstract]		
Salaries and wages	0	0
Total employee benefit expense	0	0
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	0	0
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	(E) 5,96,443	(F) 6,89,340
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	(G) 38,66,467	(H) 51,36,337
Total rates and taxes excluding taxes on income	38,66,467	51,36,337
Legal professional charges	9,000	64,000
Directors sitting fees	0	0
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Cost information technology [Abstract]		
Total cost information technology	0	0
Cost insurance	0	0
Cost lease rentals	(I) 52,91,423	(J) 40,70,325
doubtful debts created	0	0
doubtful loans advances created	0	0
its liabilities [Abstract]		
us expenditure written off [Abstract]		
cellaneous expenditure written off		0



Bad debts written off	0	0
Bad debts advances written off	0	0
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolition and destruction of depreciable tangible asset	0	0
Payments to auditor [Abstract]		
Payment for audit services	35,000	35,000
Payment for taxation matters	15,000	0
Payment for other services	(K) 15,000	0
Total payments to auditor	65,000	35,000
Miscellaneous expenses	(L) 1,22,400	(M) 7,82,147
Total other expenses	(N) 99,50,733	(O) 1,07,77,149
Current tax [Abstract]		
Current tax pertaining to current year	1,57,120	0
Total current tax	1,57,120	0

Footnotes

- (A) It represents service tax.
 (B) It represents service tax.
 (C) Bank Charges
 (D) Bank Charges
 (E) Insurance on Fixed Assets
 (F) Insurance on Fixed Assets
 (G) Property Tax
 (H) Property Tax
 (I) Lease Rent Charges
 (J) Lease Rent Charges
 (K) Prior Period item (Tax Audit Fees)
 (L) It Includes Interest on Service Tax 81,529 and Other Sundry Expenses 40,871.
 (M) It Includes Interest on Service Tax 601,751 and Other Sundry Expenses 180,396
 (N) Sales and General Administration Expenses
 (O) Sales and General Administration Expenses

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Textual information (1)

Subclassification and notes on income and expense explanatory [Text Block]

Note : 2.13

Sales and General Administration Expenses

	For the year ended March 31, 2013	For the year ended March 31, 2012
Auditor's Remuneration	65 000	35 000
Legal & Professional Charges	9 000	64 000
Interest on Service Tax	81 529	6 01 751
Lease Rent Charges	52 91 423	40 70 325
Rates and Taxes (Property Tax)	38 66 467	51 36 337
Insurance on Fixed Assets	5 96 443	6 89 340
Other Sundry Expenses	40 871	1 80 396
Total	99 50 733	1 07 77 149

Remuneration to Auditors

Audit Fees	65 000	35 000

vi) Remuneration to Auditors	March 31, 2013	(Amount inRs.) March 31, 2012
Audit fees (including Service Tax)	35 000	35000
Tax Audit fees (including Service Tax)	15 000	NIL
Out of Pocket Expenses	NIL	NIL
Prior Period item (Tax Audit Fees)	15 000	

Textual information (2)

Disclosure of revenue from sale of services explanatory [Text Block]

	For the year ended March 31, 2013	For the year ended March 31, 2012
Service Income		
Income from Services	4 57 02 654	4 57 43 983
Less Service Tax	50 27 454	42 71 650
Total	4 06 75 200	4 14 72 333

Textual information (3)

Disclosure of notes on finance cost explanatory [Text Block]

Note : 2.12

For the year ended
March 31,2013

For the year ended
March 31,2012



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[300600] Notes - Additional information statement of profit and loss

Unless otherwise specified, all monetary values are in INR

	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012
Additional information on profit and loss account explanatory [TextBlock]	Textual information (4) [See below]	
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Revenue other services	(A) 4,57,02,654	(B) 4,57,43,983
Total gross income from services rendered	4,57,02,654	4,57,43,983
Value of imports of capital goods	0	0
Total value of imports calculated on CIF basis	0	0
Expenditure on other matters	0	0
Total expenditure in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
Total earnings in foreign currency	0	0
Total revenue from sale of products	0	0
Domestic revenue services	4,06,75,200	4,14,72,333
Total revenue from sale of services	4,06,75,200	4,14,72,333

Footnotes

(A) Includes Service Tax of Rs.50 27 454

(B) Includes Service Tax of Rs. 4271650

Textual information (4)**Additional information on profit and loss account explanatory [Text Block]**Note :
2.15

- i) Though the accumulated losses of the Company have exceeded its net worth as on March31, 2013, the Company does not have any intention to suspend the operational activities. Further in view of :
- Construction work is going on at site
 - The Company has been funded by its Holding Company.
- The accounts have been prepared on going concern basis
- iv) The Gratuity Liability has been provided on accrual basis as per actuarial valuation, however at present the Company does not have any employee hence no provision has been made.

[200800] Notes - Disclosure of accounting policies, changes in accounting policies and estimates

Unless otherwise specified, all monetary values are in INR

	01/04/2012 to 31/03/2013
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (5) [See below]



Textual information (5)

Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [Text Block]

Note : 1

A) Basis of preparation of Financial Statements

The Company follows the mercantile system of accounting and the Financial Statements have been prepared under the historical cost convention on an accrual basis of accounting unless otherwise stated, and in accordance with the generally accepted accounting principles and accounting standards applicable in India and the relevant provisions of the Companies Act, 1956.

B) Fixed Assets and Depreciation

Tangible Assets

a) Fixed Asset are valued at historical cost less depreciation and accumulated impairment value.

b) Depreciation is provided on straight line method, at the rates prescribed under Schedule XIV to the Companies Act, 1956. Depreciation on addition/ deletion made during the year is provided on pro-rata basis from the date on which the asset is put to use or up to the date of deletion. Fixed assets up to Rs..5000 are depreciated fully in the year of capitalization.

c) Leasehold Land is amortised over the period of lease.

C) Inventories

Inventories are valued at lower of cost and net realizable value. Cost includes all expenses incurred in bringing the goods till their first location in the company.

D) Retirement and other Employees Benefits

i) Long Term Employee Benefits

a) Defined Contribution Plans

The company's contribution to defined contribution plans i.e. Provident Fund and superannuation fund is recognised in Profit & Loss Account

b) Defined Benefit Plans

Liability for gratuity and leave encashment benefit is made on accrual basis as determined on actuarial valuation.

E) Foreign Currency Transactions

Transactions in foreign currency are recorded at the rates of exchange prevailing on the date of transaction. All foreign currency Assets/ liabilities are re-stated at the exchange rate prevailing at the date of balance sheet and the difference is taken to Profit and Loss account as foreign exchange fluctuation loss/ gain. Monetary assets and liabilities related to foreign currency transactions remaining unsettled are translated at year end rates.

F) Earning per share

Basic earnings are calculated by dividing the net profit/ (loss) for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. Diluted earning per share are calculated by dividing the net profits attributable to ordinary equity holders and potential equity holders by the weighted average number of ordinary equity shares outstanding during the year and weighted average number of equity shares that would be issued on conversion of all the diluted potential ordinary shares into ordinary shares.

G) Taxation

Current tax is determined as the amount of tax payable in respect of estimated taxable income for the year and in accordance with the provision of Income tax Act, 1961. Deferred tax is recognised using the enacted tax rates and laws as on the Balance Sheet date, subject to the consideration of prudence in respect of deferred tax assets on all timing differences, between taxable income and accounting income that originate in one period and are capable of reversal in one of more subsequent periods.

H) Contingent Liabilities and Provisions

Liabilities of contingent nature are not provided for in the books and are disclosed by way of notes on accounts.

I) Use of Estimates

Preparation and presentation of Financial Statements requires estimates and assumptions to be made that affect the reported assets, liabilities and disclosure of contingent liabilities on the date of the Financial Statements and the reported income and expenses during the reporting period. Difference between the actual results and estimates is recognised in the results are known/materialised.



J) Operating Leases

Leases, where significant portion of risk and reward of ownership are retained by the Lessor, are classified as Operating Leases and lease rentals thereon are charged to the Profit and Loss Account.

[300100] Notes - Revenue

Unless otherwise specified, all monetary values are in INR

	01/04/2012 to 31/03/2013
Disclosure of revenue explanatory [TextBlock]	Textual information (6) [See below]

Textual information (6)**Disclosure of revenue explanatory [Text Block]**

Refer element "Disclosure of accounting policies, changes in accounting policies and estimates [Text Block]" in extended link "[200800] Notes -Disclosure of accounting policies, changes in accounting policies and estimates" for details

[201200] Notes - Employee benefits

Unless otherwise specified, all monetary values are in INR

	01/04/2012 to 31/03/2013
Disclosure of employee benefits explanatory [TextBlock]	Textual information (7) [See below]



Textual information (7)

Disclosure of employee benefits explanatory [Text Block]

Note 2.15

iv) The Gratuity Liability has been provided on accrual basis as per actuarial valuation, however at present the Company does not have any employee hence no provision has been made.

[201300] Notes - Segments

Unless otherwise specified, all monetary values are in INR

	01/04/2012 to 31/03/2013
Disclosure of enterprise's reportable segments explanatory [TextBlock]	Textual information (8) [See below]

Textual information (8)

Disclosure of enterprise's reportable segments explanatory [Text Block]

Note 2.15

viii) The Company is solely in development of properties, thus in the absence of any segment, separate reporting as per AS-17 is not made.

[201400] Notes - Leases

Disclosure of minimum finance lease payments and present value by lessee [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Maturity [Axis]	Not later than one year [Member]		Later than one year and not later than five years [Member]	
	31/03/2013	31/03/2012	31/03/2013	31/03/2012
Disclosure of finance lease and operating lease by lessee [Abstract]				
Disclosure of finance lease by lessee [Abstract]				
Disclosure of minimum finance lease payments and present value by lessee [Abstract]				
Disclosure of finance lease by lessee [LineItems]				
Minimum finance lease payments payable	52,91,423	40,70,325	2,11,65,690	2,11,65,690

Disclosure of minimum finance lease payments and present value by lessee [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Maturity [Axis]	Later than five years [Member]	
	31/03/2013	31/03/2012
Disclosure of finance lease and operating lease by lessee [Abstract]		
Disclosure of finance lease by lessee [Abstract]		
Disclosure of minimum finance lease payments and present value by lessee [Abstract]		
Disclosure of finance lease by lessee [LineItems]		
Minimum finance lease payments payable	164,60,09,921	165,13,01,344



Unless otherwise specified, all monetary values are in INR

	01/04/2012 to 31/03/2013
Disclosure of leases explanatory [TextBlock]	Textual information (9) [See below]

Textual information (9)

Disclosure of leases explanatory [Text Block]

x) Disclosure for Leases Transactions (AS-19):

The Company has entered into lease for 99 years with Land and Development Officer, Ministry of Urban Development, for land.

	(Amount inRs.)	
Items	March 31, 2013	March 31, 2012
Minimum Lease payments		
-Not later than one year	52 91 423	40 70 325
-Later than one year but not more than 5 years	2 11 65 690	2 11 65 690
- more than 5 years	164 60 09 921	165 13 01 344
Total	167 24 67 034	167 65 37 359
Amount charged to P&L Account	52 91 423	40 70 325

[300300] Notes - Earnings per share

Unless otherwise specified, all monetary values are in INR

	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012
Disclosure of earnings per share explanatory [TextBlock]		
Weighted average shares and adjusted weighted average shares [Abstract]		
Basic weighted average shares	[shares] 35,63,601	[shares] 35,63,601
Diluted weighted average shares	[shares] 35,63,601	[shares] 35,63,601
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Profit (loss) for period	2,39,750	3,68,206
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	2,39,750	3,68,206



[300700] Notes - Director remuneration and other information**Disclosure of directors and remuneration to directors [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Directors [Axis]	Director 1	Director 2	Director 3
	01/04/2012 to 31/03/2013	01/04/2012 to 31/03/2013	01/04/2012 to 31/03/2013
Disclosure of directors and remuneration to directors [Abstract]			
Disclosure of directors and remuneration to directors [LineItems]			
Name of director	PRAKASH SHENOY	GAURANG CHHOTALAL SHAH	Hitesh Kumar Chawda
Director identification number of director	00005394	00004408	00373540
Date of birth of director	01/05/1973	13/12/1961	21/06/1969
Designation of director	Director	Director	Director
Qualification of director	B.Com, LLB,ACS	M.Com, FCS	B.Com,ACS
Shares held by director	(A) [shares] 1	(B) [shares] 1	(C) [shares] 1
Director remuneration [Abstract]			
Salary to director [Abstract]			
Total salary to director	0	0	0
Total director remuneration	0	0	0

Footnotes

(A) 1 shares jointly with Reliance Communications Limited

(B) 1 shares jointly with Reliance Communications Limited

(C) 1 shares jointly with Reliance Communications Limited

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CAMPION PROPERTIES LIMITED
Standalone Balance Sheet for period 01/04/2013 to 31/03/2014

[400100] Disclosure of general information about company

Unless otherwise specified, all monetary values are in INR

	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013
Name of company	CAMPION PROPERTIES LIMITED	
Corporate identity number	U55101MH2001PLC218815	
Permanent account number of entity	AABCH1761P	
Address of registered office of company	H Block, 1st Floor, Dhirubhai Ambani Knowledge City, Navi Mumbai 400 710	
Type of industry	Commercial and Industrial	
Date of board meeting when final accounts were approved	28/04/2014	
Period covered by financial statements	12 Months	12 Months
Date of start of reporting period	01/04/2013	01/04/2012
Date of end of reporting period	31/03/2014	31/03/2013
Nature of report standalone consolidated	Standalone	
Content of report	Balance Sheet	
Description of presentation currency	INR	
Level of rounding used in financial statements	Actual	
Type of cash flow statement	Indirect Method	
SRN of form 66	Q37738994	

Disclosure of principal product or services [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Types of principal product or services [Axis]	9972_A213 01/04/2013 to 31/03/2014
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	9972
Description of product or service category	Real estate services
Turnover of product or service category	1,91,18,600
Highest turnover contributing product or service (ITC 8 digit) code	99721129
Description of product or service	Rental or leasing services involving own or leased non-residential property n.e.c
Unit of measurement of highest contributing product or service	NA
Turnover of highest contributing product or service	1,91,18,600
Quantity of highest contributing product or service in UoM	[pure] 0



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[400400] Disclosures - Directors report**Details of directors signing board report [Table]**

..(1)

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Directors signing board report [Axis]	GAURANG_A214	PRAKASH_A213
	01/04/2013 to 31/03/2014	01/04/2013 to 31/03/2014
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	GAURANG	PRAKASH
Middle name of director	CHHOTALAL	
Last name of director	SHAH	SHENOY
Designation of director	Director	Director
Director identification number of director	00004408	00005394
Date of signing board report	28/04/2014	28/04/2014

Unless otherwise specified, all monetary values are in INR

	01/04/2013 to 31/03/2014
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Details regarding energy conservation	Textual information (2) [See below]
Details regarding foreign exchange earnings and outgo	Textual information (3) [See below]
Particulars of employees as per provisions of section 217	Textual information (4) [See below]
Disclosures in director's responsibility statement	Textual information (5) [See below]
Director's comments on qualification(s), reservation(s) or adverse remark(s) of auditors as per board's report	NA

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Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

DIRECTOR'S REPORT

To,
The Members

Your Directors are pleased to present Annual Report and the audited accounts for the financial year ended on March 31, 2014.

OPERATIONS

Your Company providing facility usage services to the client at the premises of the Company in Delhi and incurred loss of Rs.27,32,003/- as compared to profit of Rs. 2,39,750/- during the previous financial year.

DIVIDEND

Your Directors do not recommend any dividend on equity share for the financial year under review.

FIXED DEPOSIT

The Company has not accepted any deposits within the meaning of Section 58A of the Companies Act, 1956 and the rules made there under.

DIRECTORS

Shri Gaurang Shah, Director of the Company, retires by rotation and being eligible, offers himself for reappointment at the ensuing Annual General Meeting.

COMPLIANCE CERTIFICATE

Compliance Certificate, as per proviso to Section 383A (1) of the Companies Act, 1956 read with Companies (Compliance Certificate) Rules, 2001, is attached herewith .



ONSIBILITY STATEMENT

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Pursuant to the requirement under Section 217(2AA) of the Companies Act, 1956, with respect to Directors Responsibility Statement, it is hereby confirmed that:

- (i) in the preparation of the accounts for the financial year ended on 31st March, 2014, the applicable accounting standards have been followed;
- (ii) the Directors have selected such accounting policies and applied them consistently and made judgments and estimates that were reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the loss of the Company for the year under review ;
- (iii) the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 1956 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities ; and
- (iv) the Directors have prepared the accounts for the financial year ended 31st March, 2014 on a going concern basis.

AUDITORS AND AUDITORS REPORT

The Companys Auditors M/s. ASP & Co , Chartered Accountants, hold office till the conclusion of the forthcoming Annual General Meeting and, being eligible, are proposed for

re-appointment on terms to be mutually agreed between the Board of Directors and the Auditors. The Company has received letter from M/s. ASP & Co , Chartered Accountants to the effect that their appointment, if made, would be within the prescribed limits and that they are not disqualified for such appointment within the meaning of Section 141 of the Companies Act, 2013.

The observations and comments given by the Auditors in their report read together with notes to Accounts are self explanatory and hence do not call for any further comments under Section 134 of the Companies Act, 2013.

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

Information in accordance with the provisions of Section 217(1)(e) of the Companies Act, 1956, read with Companies (Disclosure of Particulars in the Report of Board of Directors) Rules, 1988 regarding conservation of energy, the Company takes necessary steps to conserve the energy. There are no reportable instances in case of research and development and technology. There was no foreign exchange earnings and outgo during the year under review

PERSONNEL

There were no employee in respect of whom information is required to be given pursuant to Section 217 (2A) of the Companies Act, 1956 read with Companies (Particulars of Employees) Rules, 1975 and Companies (Particulars of Employees) Amendment Rules, 2011.



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uld like to express their grateful appreciation for the assistance and co-

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For and on behalf of the Board of Directors

Prakash Shenoy	Gaurang Shah
Director	Director

Date: April 28, 2014

Textual information (2)

Information in accordance with the provisions of Section 217(1)(e) of the Companies Act, 1956, read with Companies (Disclosure of Particulars in the Report of Board of Directors) Rules, 1988 regarding conservation of energy, the Company takes necessary steps to conserve the energy. There are no reportable instances in case of research and development and technology. There was no foreign exchange earnings and outgo during the year under review

Textual information (3)

Information in accordance with the provisions of Section 217(1)(e) of the Companies Act, 1956, read with Companies (Disclosure of Particulars in the Report of Board of Directors) Rules, 1988 regarding conservation of energy, the Company takes necessary steps to conserve the energy. There are no reportable instances in case of research and development and technology. There was no foreign exchange earnings and outgo during the year under review

Textual information (4)

There were no employee in respect of whom information is required to be given pursuant to Section 217 (2A) of the Companies Act, 1956 read with Companies (Particulars of Employees) Rules, 1975 and Companies (Particulars of Employees) Amendment Rules, 2011.



Textual information (5)

Disclosures in director's responsibility statement**DIRECTORS RESPONSIBILITY STATEMENT**

Pursuant to the requirement under Section 217(2AA) of the Companies Act, 1956, with respect to Directors Responsibility Statement, it is hereby confirmed that:

- (i) in the preparation of the accounts for the financial year ended on 31st March, 2014, the applicable accounting standards have been followed;
- (ii) the Directors have selected such accounting policies and applied them consistently and made judgments and estimates that were reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the loss of the Company for the year under review ;
- (iii) the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 1956 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities ; and
- (iv) the Directors have prepared the accounts for the financial year ended 31st March, 2014 on a going concern basis.



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[400200] 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 INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	01/04/2013 to 31/03/2014	01/04/2013 to 31/03/2014
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 (6) [See below]	
Disclosure in auditors report relating to inventories		Textual information (7) [See below]
Disclosure in auditors report relating to loans	Textual information (8) [See below]	
Disclosure in auditors report relating to internal control system		NA
Disclosure in auditors report relating to contracts and arrangements under section 301 of companies act		NA
Disclosure relating to presence of register for necessary transactions		NA
Disclosure relating to reasonability of transactions		NA
Disclosure in auditors report relating to deposits accepted from public		Textual information (9) [See below]
Disclosure in auditors report relating to companies internal audit system	In our opinion, the company has an internal audit system commensurate with its size and nature of its business.	
Disclosure in auditors report relating to maintenance of cost records		Textual information (10) [See below]
Disclosure in auditors report relating to statutory dues	Textual information (11) [See below]	
Disclosure in auditors report relating to accumulated losses	Textual information (12) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (13) [See below]	
Disclosure in auditors report relating to loans and advances granted by way of pledge of shares debentures and other securities		Textual information (14) [See below]
Disclosure in auditors report relating to provisions under special statute		In our opinion, the company is not a chit fund / nidhi / mutual benefit fund/societies. Accordingly the provisions of clause 4(xiii) of the order are not applicable.
Disclosure in auditors report relating to adequacy of records maintained by share trading companies		In our opinion, the Company is not dealing in or trading in shares, securities, debentures and other investments. Accordingly the provisions of clause 4(xiv) of the order are not applicable.
Disclosure in auditors report relating to guarantee given		Textual information (15) [See below]
Disclosure in auditors report relating to term loans used for purpose other than for purpose they were raised	NA	
Disclosure in auditors report relating to nature and amount of fund raised in which fund has been used for long-term or vice versa	Textual information (16) [See below]	
Disclosure in auditors report relating to preferential allotment of shares		Textual information (17) [See below]

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Disclosure in auditors report relating to securities created against debentures issued		The Company has not issued any debenture and accordingly the provisions of clause 4(xix) of the order are not applicable.
Disclosure in auditors report relating to purpose and end use of money raised through public issues		The Company has not raised any money by public issues during the year. Accordingly the provisions of clause 4(xx) of the order are not applicable.
Disclosure in auditors report relating to any material fraud reported during period	As per the information and explanations given to us, no fraud on or by the company has been noticed or reported during the year.	

Details regarding auditors [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Auditors [Axis]	Auditors firm_A213
	01/04/2013 to 31/03/2014
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	ASP & Co.
Name of auditor signing report	Rajendra Prasad
Firms registration number of audit firm	000576N
Membership number of auditor	098941
Address of auditors	11 A, Gobind Mansion, IInd Floor, H-Block, Connaught Circus, New Delhi -110001
Permanent account number of auditor or auditor's firm	AAJFA8155D
SRN of form 23B	C10993822
Date of signing audit report by auditors	28/04/2014
Date of signing of balance sheet by auditors	28/04/2014

Unless otherwise specified, all monetary values are in INR

	01/04/2013 to 31/03/2014
Disclosure in auditor's report explanatory [TextBlock]	Textual information (18) [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 (6)

Disclosure in auditors report relating to fixed assets

- a) The company has maintained proper records showing full particulars including quantitative details and situation of fixed assets.
- b) All the fixed assets have been physically verified by the management during the year, which in our opinion is considered reasonable having regard to the size of the company and the nature of its assets and no material discrepancy was noticed on such verification as compared to book records.
- c) The company has not disposed off a substantial part of its fixed assets during the year.

Textual information (7)

Disclosure in auditors report relating to inventories

The provisions of Clause 4(ii) (a), (b) and (c) of the Companies (Auditors Report) Order, 2003 relating to Inventories of the Company are not applicable to the Company as during the period under audit the Company has no inventory.

Textual information (8)

Disclosure in auditors report relating to loans

- a) The Company has not granted any unsecured loan to a company, firm or other parties covered in the register maintained under Section 301 of the Companies Act, 1956 during the year. Therefore the provisions of clause 4 (ii) (a) to (e) are not applicable to the Company.
- b) As informed, the company has taken interest free unsecured loan from M/s. Reliance Communications Ltd (the holding company) covered in the register maintained under section 301 of the Companies Act, 1956. The maximum amount outstanding at any time during the year and closing balance are Rs. 1,56,41,23,398 and Rs.1,56,41,23,398 respectively.
- c) The above unsecured loan is interest free, therefore, in our opinion; interest free unsecured loan is not prima facie prejudicial to the interest of the company.
- d) As explained to us that unsecured loan is repayable on demand and parent company has not demanded any amount during the year therefore, amount aggregating to rupees one lac or more was not due for repayment (including interest) at any time during the year.

Textual information (9)

Disclosure in auditors report relating to deposits accepted from public

According to the information and explanations given to us, the company has not accepted any deposit from the public in terms of Section 58A and 58AA or any other relevant provisions of the Act and the rules framed there under

Textual information (10)

Disclosure in auditors report relating to maintenance of cost records

In our opinion and according to the information and explanations given to us, the Central Government has not prescribed maintenance of cost records under section 209(1) (d) of the Companies Act, 1956 for the product of the company.



Textual information (11)

Disclosure in auditors report relating to statutory dues

a) According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company is generally regular in depositing undisputed statutory dues including provident fund, investor education and protection fund, employees state insurance, income-tax, , customs duty, excise duty and other material statutory dues as applicable, with the appropriate authorities. There are no outstanding statutory dues for more than six months as on 31.03.2014.

b) According to the information and explanations given to us and the records of the company, there are no dues of sale tax, income-tax, customs tax, wealth-tax, excise duty, service tax and cess which have not been deposited on account of any dispute .

Textual information (12)

Disclosure in auditors report relating to accumulated losses

Though the accumulated losses of the company have exceeded its net worth as on 31st March 2014. However, as explained to us, the company does not have any intention to suspend the operational activities and there is continuous support from the parent company. Further, the company has not incurred cash loss during the current financial year and in the immediately preceding financial year.

Textual information (13)

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

Based on our audit procedures and as per the information and explanations given to us, we are of the opinion that the company has not defaulted in the repayment of dues to a financial institution or bank or debenture holders during the year.

Textual information (14)

Disclosure in auditors report relating to loans and advances granted by way of pledge of shares debentures and other securities

Based on our examination and as per the information and explanations given to us, the company has not granted any loans and advances on the basis of security by way of pledge of shares, debentures and other securities. Accordingly the provisions of clause 4(xii) of the order are not applicable.

Textual information (15)

Disclosure in auditors report relating to guarantee given

In our opinion, and according to the information and explanations given to us, the company has not given any guarantee for loans taken by others from banks or financial institutions. Accordingly the provisions of clause 4(xv) of the order are not applicable.

Textual information (16)

Disclosure in auditors report relating to nature and amount of fund raised for short-term has been used for long-term or vice versa

According to the information and explanations given to us and based on our examination of the books of account of the company we observed short term basis of Rs. 1,221,924,983 have been used for long term investments for rental property.



Textual information (17)

Disclosure in auditors report relating to preferential allotment of shares

The company has not made any preferential allotment of shares during the year to the parties covered in the Register maintained under section 301 of the Companies Act, 1956. Accordingly the provisions of clause 4(xviii) of the order are not applicable

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Textual information (18)

Disclosure in auditor's report explanatory [Text Block]

Independent Auditors Report

To the Members of Campion Properties Limited

Report on the Financial Statements

We have audited the accompanying financial statements of Campion Properties Limited (the Company), which comprises the balance sheet as at 31 March 2014, the statement of profit and loss of the company for the year then ended, the cash flow statement of the company for the year then ended and a summary of significant accounting policies and other explanatory information.

Managements Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the company in accordance with the Accounting Standards referred to in sub-section (3C) of section 211 of the Companies Act, 1956 (the Act) read with the General Circular 15/2013 dated 13th September, 2013 of the Ministry of Corporate Affairs in respect of Section 133 of the Companies Act, 2013. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditors Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. 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 auditors judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the companys preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entitys internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

o the best of our information and according to the explanations given to us, the financial statements give the information in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in



- (i) in the case of the balance sheet, of the state of affairs of the company as at 31 March 2014;
- (ii) in the case of the statement of profit and loss, of the loss for the year ended on that date; and
- (iii) in the case of the cash flow statement, of the cash flows for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by section 227(3) of the Act, we report that:

- a) we have 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 appears from our examination of those books;
- c) the balance sheet, statement of profit and loss and cash flow statement dealt with by this Report are in agreement with the books of account; and
- d) in our opinion, the balance sheet, statement of profit and loss and cash flow statement comply with the Accounting Standards referred to in subsection (3C) of section 211 of the Companies Act, 1956 read with the general circular 15/2013 dated 13th September 2013 of the Ministry of Corporate Affairs in respect of section 133 of the Companies Act, 2013.

2. As required by the Companies (Auditors Report) Order, 2003 issued by the Central Govt. of India in terms of sub-section (4A) of section 227 of The Companies Act, 1956 of India (the Act) and on the basis of such checks of books and records of the Company as we considered appropriate and according to the information and explanations given to us, we give in the Annexure as statement on the matters specified in paragraphs 4 and 5 of the said Order.

3. On the basis of the written representations received from the directors, as at 31st March, 2014, and taken on record by the Board of Directors, we report that none of the directors is disqualified from being appointed as a director under section 274(1) (g) of the Companies Act, 1956.

for ASP & Co.

(Firm Reg no.: 000576N)

Chartered Accountants

Rajendra Prasad

Partner

Membership Number: 098941



14

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ANNEXURE TO AUDITORS REPORT

[Referred in paragraph 2 of Report on Other Legal and Regulatory Requirements of even date]

- i) a) The company has maintained proper records showing full particulars including quantitative details and situation of fixed assets.
- b) All the fixed assets have been physically verified by the management during the year, which in our opinion is considered reasonable having regard to the size of the company and the nature of its assets and no material discrepancy was noticed on such verification as compared to book records.
- c) The company has not disposed off a substantial part of its fixed assets during the year.
- ii) The provisions of Clause 4(ii) (a), (b) and (c) of the Companies (Auditors Report) Order, 2003 relating to Inventories of the Company are not applicable to the Company as during the period under audit the Company has no inventory.
- iii) a) The Company has not granted any unsecured loan to a company, firm or other parties covered in the register maintained under Section 301 of the Companies Act, 1956 during the year. Therefore the provisions of clause 4 (ii) (a) to (e) are not applicable to the Company.
- b) As informed, the company has taken interest free unsecured loan from M/s. Reliance Communications Ltd (the holding company) covered in the register maintained under section 301 of the Companies Act, 1956. The maximum amount outstanding at any time during the year and closing balance are Rs. 1,56,41,23,398 and Rs.1,56,41,23,398 respectively.
- c) The above unsecured loan is interest free, therefore, in our opinion; interest free unsecured loan is not prima facie prejudicial to the interest of the company.
- d) As explained to us that unsecured loan is repayable on demand and parent company has not demanded any amount during the year therefore, amount aggregating to rupees one lac or more was not due for repayment (including interest) at any time during the year.
- iv) According to the information and explanations given to us, the company has not accepted any deposit from the public in terms of Section 58A and 58AA or any other relevant provisions of the Act and the rules framed there under
- v) In our opinion, the company has an internal audit system commensurate with its size and nature of its business.



ion and according to the information and explanations given to us, the Central Government has not prescribed maintenance of section 209(1) (d) of the Companies Act, 1956 for the product of the company

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vii) a) According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company is generally regular in depositing undisputed statutory dues including provident fund, investor education and protection fund, employees state insurance, income-tax, , customs duty, excise duty and other material statutory dues as applicable, with the appropriate authorities. There are no outstanding statutory dues for more than six months as on 31.03.2014.

b) According to the information and explanations given to us and the records of the company, there are no dues of sale tax, income-tax, customs tax, wealth-tax, excise duty, service tax and cess which have not been deposited on account of any dispute .

viii) Though the accumulated losses of the company have exceeded its net worth as on 31st March 2014. However, as explained to us, the company does not have any intention to suspend the operational activities and there is continuous support from the parent company. Further, the company has not incurred cash loss during the current financial year and in the immediately preceding financial year.

ix) Based on our audit procedures and as per the information and explanations given to us, we are of the opinion that the company has not defaulted in the repayment of dues to a financial institution or bank or debenture holders during the year.

x) Based on our examination and as per the information and explanations given to us, the company has not granted any loans and advances on the basis of security by way of pledge of shares, debentures and other securities. Accordingly the provisions of clause 4(xii) of the order are not applicable.

xi) In our opinion, the company is not a chit fund / nidhi / mutual benefit fund/societies. Accordingly the provisions of clause 4(xiii) of the order are not applicable.

xii) In our opinion, the Company is not dealing in or trading in shares, securities, debentures and other investments. Accordingly the provisions of clause 4(xiv) of the order are not applicable.

xiii) In our opinion, and according to the information and explanations given to us, the company has not given any guarantee for loans taken by others from banks or financial institutions. Accordingly the provisions of clause 4(xv) of the order are not applicable.

xiv) According to the information and explanations given to us and based on our examination of the books of account of the company we observed that funds raised on short term basis of Rs. 1,221,924,983 have been used for long term investments for rental property.



ny has not made any preferential allotment of shares during the year to

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ed under

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section 301 of the Companies Act, 1956. Accordingly the provisions of clause 4(xviii) of the order are not applicable.

xvi) The Company has not issued any debenture and accordingly the provisions of clause 4(xix) of the order are not applicable.

xvii) The Company has not raised any money by public issues during the year. Accordingly the provisions of clause 4(xx) of the order are not applicable.

xviii) As per the information and explanations given to us, no fraud on or by the company has been noticed or reported during the year.

for ASP & Co.

(Firm Reg no.: 000576N)

Chartered Accountants

Rajendra Prasad

Partner

Membership Number: 098941

Date: 28th April, 2014

Place: New Delhi



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[100100] Balance sheet

Unless otherwise specified, all monetary values are in INR

	31/03/2014	31/03/2013	31/03/2012
Balance sheet [Abstract]			
Equity and liabilities [Abstract]			
Shareholders' funds [Abstract]			
Share capital	3,56,36,010	3,56,36,010	3,56,36,010
Reserves and surplus	-28,29,72,684	-28,02,40,681	
Total shareholders' funds	-24,73,36,674	-24,46,04,671	
Share application money pending allotment	0	0	
Non-current liabilities [Abstract]			
Long-term borrowings	0	0	
Other long-term liabilities	0	0	
Long-term provisions	0	0	
Total non-current liabilities	0	0	
Current liabilities [Abstract]			
Short-term borrowings	156,41,23,398	152,93,04,800	
Trade payables	0	0	
Other current liabilities	3,09,51,198	5,58,91,053	
Short-term provisions	1,57,121	1,57,121	
Total current liabilities	159,52,31,717	158,53,52,974	
Total equity and liabilities	134,78,95,043	134,07,48,303	
Assets [Abstract]			
Non-current assets [Abstract]			
Fixed assets [Abstract]			
Tangible assets	115,21,81,882	110,88,06,238	113,91,33,160
Intangible assets	0	0	
Tangible assets capital work-in-progress	(A) 5,12,59,083	(B) 11,01,31,018	
Total fixed assets	120,34,40,965	121,89,37,256	
Non-current investments	0	0	
Long-term loans and advances	1,84,84,017	1,86,45,192	
Total non-current assets	122,19,24,982	123,75,82,448	
Current assets [Abstract]			
Current investments	0	0	
Inventories	0	0	
Trade receivables	10,95,22,025	9,14,46,637	
Cash and bank balances	5,46,993	2,60,793	
Short-term loans and advances	1,59,01,043	1,14,58,425	
Total current assets	12,59,70,061	10,31,65,855	
Total assets	134,78,95,043	134,07,48,303	

Footnotes

(A) Value at the beginning of the year=Rs. 110,131,018, Additions/ advances made=Rs.16,743,617 and Capitalized during the year = Rs. (75,615,552).

(B) Value at the beginning of the year=Rs. 104,751,986, Additions/ advances made=Rs.5,379,032.



[400300] Disclosures - Signatories of balance sheet**Details of directors signing balance sheet [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing balance sheet [Axis]	GAURANG_A214	PRAKASH_A213
	01/04/2013 to 31/03/2014	01/04/2013 to 31/03/2014
Details of signatories of balance sheet [Abstract]		
Details of directors signing balance sheet [Abstract]		
Details of directors signing balance sheet [LineItems]		
Name of director signing balance sheet [Abstract]		
First name of director	GAURANG	PRAKASH
Middle name of director	CHHOTALAL	
Last name of director	SHAH	SHENOY
Designation of director	Director	Director
Director identification number of director	00004408	00005394
Date of signing of balance sheet by director	28/04/2014	28/04/2014

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[100400] Cash flow statement, indirect

Unless otherwise specified, all monetary values are in INR

	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012
Statement of cash flows [Abstract]			
Cash flows from used in operating activities [Abstract]			
Profit before extraordinary items and tax	-27,32,003	3,96,872	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments to profit (loss) [Abstract]			
Adjustments for depreciation and amortisation expense	3,22,39,908	3,03,26,923	
Other adjustments for non-cash items	(A) 2,82,77,234	0	
Total adjustments to profit (loss)	6,05,17,142	3,03,26,923	
Adjustments for working capital [Abstract]			
Adjustments for decrease (increase) in trade receivables	-1,80,75,387	-4,57,02,654	
Adjustments for decrease (increase) in other current and non-current assets	(B) -3,25,58,678	(C) -86,09,570	
Adjustments for increase (decrease) in other current and non-current liabilities	-2,49,39,855	-1,03,00,884	
Total adjustments for working capital	-7,55,73,920	-6,46,13,108	
Total adjustments for reconcile profit (loss)	-1,50,56,778	-3,42,86,185	
Net cash flows from (used in) operations	-1,77,88,781	-3,38,89,313	
Income taxes (paid) refund	0	1,57,122	
Net cash flows from (used in) operating activities before extraordinary items	-1,77,88,781	-3,40,46,435	
Net cash flows from (used in) operating activities	-1,77,88,781	-3,40,46,435	
Cash flows from used in investing activities [Abstract]			
Purchase of tangible assets	(D) 1,67,43,617	0	
Net cash flows from (used in) investing activities before extraordinary items	-1,67,43,617	0	
Net cash flows from (used in) investing activities	-1,67,43,617	0	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	3,48,18,598	3,36,68,817	
Net cash flows from (used in) financing activities before extraordinary items	3,48,18,598	3,36,68,817	
Net cash flows from (used in) financing activities	3,48,18,598	3,36,68,817	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	2,86,200	-3,77,618	
Net increase (decrease) in cash and cash equivalents	2,86,200	-3,77,618	
Cash and cash equivalents cash flow statement at end of period	5,46,993	2,60,793	6,38,411

Footnotes

(A) Represents Unclaimed Balance written Back.

(B) It includes 1) (Increase)/Decrease in Long Term Loans & Advances = Rs.161,175, 2) (Increase)/Decrease in Short Term Loans & Advances = Rs.(4,442,619), and 3) Adjustment for Unclaimed balance written back = Rs.(28,277,235).

(C) It includes 1) (Increase)/Decrease in Short Term Loans & Advances = Rs.432,755, and 2) (Increase)/Decrease in Other Current Assets = Rs.(9,042,325).

(D) Includes Purchase of Fixed Assets = Rs.(75615552) Purchase of CWIP = Rs.(16743617) Capitalization of CWIP = Rs.75615552.



[200100] Notes - Share capital**Disclosure of classes of share capital [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Share capital [Member]			Equity shares [Member]
	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012	01/04/2013 to 31/03/2014
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 36,00,000	[shares] 36,00,000		[shares] 36,00,000
Value of shares authorised	3,60,00,000	3,60,00,000		3,60,00,000
Number of shares issued	[shares] 35,63,601	[shares] 35,63,601		[shares] 35,63,601
Value of shares issued	3,56,36,010	3,56,36,010		3,56,36,010
Number of shares subscribed and fully paid	[shares] 35,63,601	[shares] 35,63,601		[shares] 35,63,601
Value of shares subscribed and fully paid	3,56,36,010	3,56,36,010		3,56,36,010
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] 35,63,601	[shares] 35,63,601		[shares] 35,63,601
Total value of shares subscribed	3,56,36,010	3,56,36,010		3,56,36,010
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 35,63,601	[shares] 35,63,601		[shares] 35,63,601
Value of shares called	3,56,36,010	3,56,36,010		3,56,36,010
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0	0		0
Calls unpaid by officers	0	0		0
Total calls unpaid by directors and officers	0	0		0
Calls unpaid by others	0	0		0
Total calls unpaid	0	0		0
Forfeited shares	0	0		0
Forfeited shares reissued	0	0		0
Value of shares paid-up	3,56,36,010	3,56,36,010		3,56,36,010
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in private placement	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as preferential allotment	[shares] 0	[shares] 0		[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Number of shares arising out of conversion of securities	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued	[shares] 0	[shares] 0		[shares] 0
Decrease in number of shares during period [Abstract]				
Number of shares bought back	[shares] 0	[shares] 0		[shares] 0
Decrease in number of shares	[shares] 0	[shares] 0		[shares] 0

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Total decrease in number of shares during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	0	0		0
Amount of rights issue during period	0	0		0
Amount of private placement issue during period	0	0		0
Amount of preferential allotment issue during period	0	0		0
Amount of issue allotted for contracts without payment received in cash during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Amount of issue arising out of conversion of securities during period	0	0		0
Total aggregate amount of increase in share capital during period	0	0		0
Decrease in share capital during period [Abstract]				
Decrease in amount of shares bought back	0	0		0
Other decrease in amount of shares	0	0		0
Total decrease in share capital during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Share capital at end of period	3,56,36,010	3,56,36,010	3,56,36,010	3,56,36,010
Rights preferences and restrictions attaching to class of share capital	Refer Child Elements	Refer Child Elements		Refer Child Elements
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] 35,63,601	[shares] 35,63,601		[shares] 35,63,601
Shares in company held by ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 35,63,601	[shares] 35,63,601		[shares] 35,63,601
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0		[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0		0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash	[shares] 0	[shares] 0		[shares] 0
Aggregate number of fully paid-up shares ay of bonus shares	[shares] 0	[shares] 0		[shares] 0
number of shares bought back	[shares] 0	[shares] 0		[shares] 0
d-up value of forfeited shares	0	0		0



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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]				
Application money received for allotment of securities and due for refund, principal	0	0		0
Application money received for allotment of securities and due for refund, interest accrued	0	0		0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Number of shares proposed to be issued	[shares] 0	[shares] 0		[shares] 0
Share premium for shares to be allotted	0	0		0



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Disclosure of classes of share capital [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2012 to 31/03/2013	31/03/2012	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Type of share			Ordinary	Ordinary
Number of shares authorised	[shares] 36,00,000		[shares] 36,00,000	[shares] 36,00,000
Value of shares authorised	3,60,00,000		3,60,00,000	3,60,00,000
Number of shares issued	[shares] 35,63,601		(A) [shares] 35,63,601	(B) [shares] 35,63,601
Value of shares issued	3,56,36,010		3,56,36,010	3,56,36,010
Number of shares subscribed and fully paid	[shares] 35,63,601		[shares] 35,63,601	[shares] 35,63,601
Value of shares subscribed and fully paid	3,56,36,010		3,56,36,010	3,56,36,010
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] 35,63,601		[shares] 35,63,601	[shares] 35,63,601
Total value of shares subscribed	3,56,36,010		3,56,36,010	3,56,36,010
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 35,63,601		[shares] 35,63,601	[shares] 35,63,601
Value of shares called	3,56,36,010		3,56,36,010	3,56,36,010
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0		0	0
Calls unpaid by officers	0		0	0
Total calls unpaid by directors and officers	0		0	0
Calls unpaid by others	0		0	0
Total calls unpaid	0		0	0
Forfeited shares	0		0	0
Forfeited shares reissued	0		0	0
Value of shares paid-up	3,56,36,010		3,56,36,010	3,56,36,010
Par value per share			[INR/shares] 10	[INR/shares] 10
Details of shares not fully called [Abstract]				
Amount per share called			[INR/shares] 10	[INR/shares] 10
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as rights	[shares] 0		[shares] 0	[shares] 0
Number of shares issued in private placement	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as preferential allotment	[shares] 0		[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0		[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0		[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0		[shares] 0	[shares] 0
Number of shares arising out of conversion of securities	[shares] 0		[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 0		[shares] 0	[shares] 0
Decrease in number of shares during period [Abstract]				
Number of shares bought back	[shares] 0		[shares] 0	[shares] 0
Decrease in number of shares	[shares] 0			[shares] 0



Total decrease in number of shares during period	[shares] 0		[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0		[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0		0	0
Amount of bonus issue during period	0		0	0
Amount of rights issue during period	0		0	0
Amount of private placement issue during period	0		0	0
Amount of preferential allotment issue during period	0		0	0
Amount of issue allotted for contracts without payment received in cash during period	0		0	0
Amount of issue under scheme of amalgamation during period	0		0	0
Amount of other issues during period	0		0	0
Amount of issue arising out of conversion of securities during period	0		0	0
Total aggregate amount of increase in share capital during period	0		0	0
Decrease in share capital during period [Abstract]				
Decrease in amount of shares bought back	0		0	0
Other decrease in amount of shares	0		0	0
Total decrease in share capital during period	0		0	0
Total increase (decrease) in share capital	0		0	0
Share capital at end of period	3,56,36,010	3,56,36,010	3,56,36,010	3,56,36,010
Rights preferences and restrictions attaching to class of share capital	Refer Child Elements		Textual information (19) [See below]	Textual information (20) [See below]
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] 35,63,601		[shares] 35,63,601	[shares] 35,63,601
Shares in company held by ultimate holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0		[shares] 0	[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 35,63,601		[shares] 35,63,601	[shares] 35,63,601
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0		[shares] 0	[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0		0	0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash	[shares] 0		[shares] 0	[shares] 0
Aggregate number of fully paid-up shares ay of bonus shares	[shares] 0		[shares] 0	[shares] 0
umber of shares bought back	[shares] 0		[shares] 0	[shares] 0
d-up value of forfeited shares	0		0	0



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]				
Application money received for allotment of securities and due for refund, principal	0		0	0
Application money received for allotment of securities and due for refund, interest accrued	0		0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0		0	0
Number of shares proposed to be issued	[shares] 0		[shares] 0	[shares] 0
Share premium for shares to be allotted	0		0	0

Footnotes

(A) Out of the above shares 3,553,601 are allotted as fully paid up under demerger scheme of Hotel Ranjit, New Delhi from ITDC to the company sanctioned by department of company affairs, Govt of India vide its order dated 12/7/2002 without payment being received. 3,563,601 equity shares are held by holding company: Reliance Communications Limited.

(B) Out of the above shares 3,553,601 are allotted as fully paid up under demerger scheme of Hotel Ranjit, New Delhi from ITDC to the company sanctioned by department of company affairs, Govt of India vide its order dated 12/7/2002 without payment being received. 3,563,601 equity shares are held by holding company: Reliance Communications Limited.

Disclosure of classes of share capital [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]
	31/03/2012
Disclosure of classes of share capital [Abstract]	
Disclosure of classes of share capital [LineItems]	
Reconciliation of number of shares outstanding [Abstract]	
Number of shares outstanding at end of period	[shares] 35,63,601
Reconciliation of value of shares outstanding [Abstract]	
Share capital at end of period	3,56,36,010

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Share capital [Member]		Equity shares [Member]	
Name of shareholder [Axis]	Shareholder 1 [Member]		Shareholder 1 [Member]	
	31/03/2014	31/03/2013	31/03/2014	31/03/2013
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Number of shares held in company	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601

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

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]	
Name of shareholder [Axis]	Shareholder 1 [Member]	
	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013
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	Ordinary	Ordinary
Name of shareholder	RELIANCE COMMUNICATIONS LIMITED	RELIANCE COMMUNICATIONS LIMITED
holder	L45309MH2004PLC147531	L45309MH2004PLC147531
incorporation or residence of shareholder	INDIA	INDIA
shares held in company	[shares] 35,63,601	[shares] 35,63,601
of shareholding in company		



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	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013
Disclosure of notes on share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether reduction in capital done during year	No	No
Whether money raised from public offering during year	No	No

Textual information (19)

Rights preferences and restrictions attaching to class of share capital

The company has only one class of Equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of Liquidation of the company, the holder of equity share will be entitled to receive remaining assets of the company, after distribution of all the preferential amounts. The distribution will be in proportion to the number of the Equity shares held by the shareholders.

Textual information (20)

Rights preferences and restrictions attaching to class of share capital

The company has only one class of Equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of Liquidation of the company, the holder of equity share will be entitled to receive remaining assets of the company, after distribution of all the preferential amounts. The distribution will be in proportion to the number of the Equity shares held by the shareholders.

[200200] Notes - Reserves and surplus**Statement of changes in reserves [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Reserves [Member]			Surplus [Member]
	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012	01/04/2013 to 31/03/2014
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	-27,32,003	2,39,750		-27,32,003
Total additions to reserves	-27,32,003	2,39,750		-27,32,003
Deductions to reserves [Abstract]				
Other deductions to reserves	0	0		0
Total deductions to reserves	0	0		0
Total changes in reserves	-27,32,003	2,39,750		-27,32,003
Reserves at end of period	-28,29,72,684	-28,02,40,681	-28,04,80,431	-28,29,72,684



Statement of changes in reserves [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Surplus [Member]	
	01/04/2012 to 31/03/2013	31/03/2012
Statement of changes in reserves [Abstract]		
Statement of changes in reserves [LineItems]		
Changes in reserves [Abstract]		
Additions to reserves [Abstract]		
Profit (loss) for period	2,39,750	
Total additions to reserves	2,39,750	
Deductions to reserves [Abstract]		
Other deductions to reserves	0	
Total deductions to reserves	0	
Total changes in reserves	2,39,750	
Reserves at end of period	-28,02,40,681	-28,04,80,431

[200300] Notes - Borrowings

Classification of borrowings [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
	Borrowings [Member]		Loans and advances from related parties [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	156,41,23,398	152,93,04,800	156,41,23,398	152,93,04,800
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0
Terms of repayment of long-term loans and other long-term loans	Refer Elements	Child Refer Child Elements	Loan from the holding Company is Interest Free loan	Loan from the holding Company is Interest Free loan

Classification of borrowings [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]	
	Loans and advances from others [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]	
	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [LineItems]		
Borrowings	156,41,23,398	152,93,04,800
Details on loans guaranteed [Abstract]		
Aggregate amount of loans guaranteed by directors	0	0
Aggregate amount of loans guaranteed by others	0	0
Terms of repayment of long-term loans and other long-term loans	Loan from the holding Company is Interest Free loan	Loan from the holding Company is Interest Free loan



[201000] Notes - Tangible assets**Disclosure of additional information tangible assets [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]		Buildings [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned and leased assets [Member]		Owned assets [Member]			
	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013
Disclosure of additional information tangible assets [Abstract]								
Disclosure of additional information tangible assets [LineItems]								
Depreciation method tangible assets	Refer Elements	Child Elements	Refer Elements	Child Elements	Refer Elements	Child Elements	Refer Elements	Child Elements
Useful lives or depreciation rates tangible assets	Refer Elements	Child Elements	Refer Elements	Child Elements	Refer Elements	Child Elements	Refer Elements	Child Elements

Disclosure of additional information tangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office building [Member]				Plant and equipment [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Depreciation is provided on straight line method, at the rates prescribed under Schedule XIV to the Companies Act, 1956.	Depreciation is provided on straight line method, at the rates prescribed under Schedule XIV to the Companies Act, 1956.	Depreciation is provided on straight line method, at the rates prescribed under Schedule XIV to the Companies Act, 1956.	Depreciation is provided on straight line method, at the rates prescribed under Schedule XIV to the Companies Act, 1956.	Refer Elements	Child Elements
Useful lives or depreciation rates tangible assets	0.0163	0.0163	0.0163	0.0163	Refer Elements	Child Elements

Disclosure of additional information tangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Plant and equipment [Member]		Other plant and equipment [Member]			
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Refer Elements	Child Elements	Depreciation is provided on straight line method, at the rates prescribed under Schedule XIV to the Companies Act, 1956.	Depreciation is provided on straight line method, at the rates prescribed under Schedule XIV to the Companies Act, 1956.	Depreciation is provided on straight line method, at the rates prescribed under Schedule XIV to the Companies Act, 1956.	Depreciation is provided on straight line method, at the rates prescribed under Schedule XIV to the Companies Act, 1956.
Useful lives or depreciation rates tangible assets	Refer Elements	Child Elements	0.0475	0.0475	0.0475	0.0475



Disclosure of additional information tangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Furniture and fixtures [Member]				Office equipment [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Depreciation is provided on straight line method, at the rates prescribed under Schedule XIV to the Companies Act, 1956.	Depreciation is provided on straight line method, at the rates prescribed under Schedule XIV to the Companies Act, 1956.	Depreciation is provided on straight line method, at the rates prescribed under Schedule XIV to the Companies Act, 1956.	Depreciation is provided on straight line method, at the rates prescribed under Schedule XIV to the Companies Act, 1956.	Refer Child Elements	Refer Child Elements
Useful lives or depreciation rates tangible assets	0.0633	0.0633	0.0633	0.0633	Refer Child Elements	Refer Child Elements

Disclosure of additional information tangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]		Other equipments [Member]			
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Refer Child Elements	Refer Child Elements	Depreciation is provided on straight line method, at the rates prescribed under Schedule XIV to the Companies Act, 1956.	Depreciation is provided on straight line method, at the rates prescribed under Schedule XIV to the Companies Act, 1956.	Depreciation is provided on straight line method, at the rates prescribed under Schedule XIV to the Companies Act, 1956.	Depreciation is provided on straight line method, at the rates prescribed under Schedule XIV to the Companies Act, 1956.
Useful lives or depreciation rates tangible assets	Refer Child Elements	Refer Child Elements	0.0475	0.0475	0.0475	0.0475



Disclosure of tangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	7,56,15,552	0		7,56,15,552	0	
Depreciation tangible assets	-3,22,39,908	-3,03,26,922				
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Total changes in tangible assets	4,33,75,644	-3,03,26,922		7,56,15,552	0	
Tangible assets at end of period	115,21,81,882	110,88,06,238	113,91,33,160	127,09,26,282	119,53,10,730	119,53,10,730

Disclosure of tangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Assets held under lease [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	0	
Depreciation tangible assets	3,22,39,908	3,03,26,922		-16,62,922	-16,62,922	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Total changes in tangible assets	3,22,39,908	3,03,26,922		-16,62,922	-16,62,922	
Tangible assets at end of period	11,87,44,400	8,65,04,492	5,61,77,570	14,55,32,234	14,71,95,156	14,88,58,078



Disclosure of tangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Assets held under lease [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0				
Depreciation tangible assets				16,62,922	16,62,922	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0				
Total disposals tangible assets	0	0				
Total changes in tangible assets	0	0		16,62,922	16,62,922	
Tangible assets at end of period	16,46,29,259	16,46,29,259	16,46,29,259	1,90,97,025	1,74,34,103	1,57,71,181

Disclosure of tangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	7,56,15,552	0		7,56,15,552	0	
Depreciation tangible assets	-3,05,76,986	-2,86,64,000				
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Total changes in tangible assets	4,50,38,566	-2,86,64,000		7,56,15,552	0	
Tangible assets at end of period	100,66,49,648	96,16,11,082	99,02,75,082	110,62,97,023	103,06,81,471	103,06,81,471



Disclosure of tangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]			Land [Member]		
Sub classes of tangible assets [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]		
	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	0	
Depreciation tangible assets	3,05,76,986	2,86,64,000		-16,62,922	-16,62,922	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Total changes in tangible assets	3,05,76,986	2,86,64,000		-16,62,922	-16,62,922	
Tangible assets at end of period	9,96,47,375	6,90,70,389	4,04,06,389	14,55,32,234	14,71,95,156	14,88,58,078

Disclosure of tangible assets [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Land [Member]		
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]
	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012
Disclosure of tangible assets [Abstract]			
Disclosure of tangible assets [LineItems]			
Reconciliation of changes in tangible assets [Abstract]			
Changes in tangible assets [Abstract]			
Additions other than through business combinations tangible assets	0	0	
Depreciation tangible assets			16,62,922
Disposals tangible assets [Abstract]			
Disposals tangible assets, others	0	0	
Total disposals tangible assets	0	0	
Total changes in tangible assets	0	0	16,62,922
Tangible assets at end of period	16,46,29,259	16,46,29,259	16,46,29,259



Disclosure of tangible assets [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Land [Member]					
Sub classes of tangible assets [Axis]	Assets held under lease [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-16,62,922	-16,62,922				
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Total changes in tangible assets	-16,62,922	-16,62,922		0	0	
Tangible assets at end of period	14,55,32,234	14,71,95,156	14,88,58,078	16,46,29,259	16,46,29,259	16,46,29,259

Disclosure of tangible assets [Table]

..(8)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Land [Member]			Buildings [Member]		
Sub classes of tangible assets [Axis]	Assets held under lease [Member]			Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				5,50,49,162	0	
Depreciation tangible assets	16,62,922	16,62,922		-1,23,26,138	-1,14,28,836	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others				0	0	
Total disposals tangible assets				0	0	
Total changes in tangible assets	16,62,922	16,62,922		4,27,23,024	-1,14,28,836	
Tangible assets at end of period	1,90,97,025	1,74,34,103	1,57,71,181	71,63,55,494	67,36,32,470	68,50,61,306



Disclosure of tangible assets [Table]

..(9)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Buildings [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	5,50,49,162	0				
Depreciation tangible assets				1,23,26,138	1,14,28,836	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others				0	0	
Total disposals tangible assets				0	0	
Total changes in tangible assets	5,50,49,162	0		1,23,26,138	1,14,28,836	
Tangible assets at end of period	75,62,04,775	70,11,55,613	70,11,55,613	3,98,49,281	2,75,23,143	1,60,94,307

Disclosure of tangible assets [Table]

..(10)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Buildings [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	5,50,49,162	0		5,50,49,162	0	
Depreciation tangible assets	-1,23,26,138	-1,14,28,836				
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0				
Total disposals tangible assets	0	0				
Total changes in tangible assets	4,27,23,024	-1,14,28,836		5,50,49,162	0	
Tangible assets at end of period	71,63,55,494	67,36,32,470	68,50,61,306	75,62,04,775	70,11,55,613	70,11,55,613



Disclosure of tangible assets [Table]

..(11)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Buildings [Member]			Office building [Member]		
Sub classes of tangible assets [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]		
	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				5,50,49,162	0	
Depreciation tangible assets	1,23,26,138	1,14,28,836		-1,23,26,138	-1,14,28,836	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Total changes in tangible assets	1,23,26,138	1,14,28,836		4,27,23,024	-1,14,28,836	
Tangible assets at end of period	3,98,49,281	2,75,23,143	1,60,94,307	71,63,55,494	67,36,32,470	68,50,61,306

Disclosure of tangible assets [Table]

..(12)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office building [Member]		
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]
	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012
Disclosure of tangible assets [Abstract]			
Disclosure of tangible assets [LineItems]			
Reconciliation of changes in tangible assets [Abstract]			
Changes in tangible assets [Abstract]			
Additions other than through business combinations tangible assets	5,50,49,162	0	
Depreciation tangible assets			1,23,26,138
Disposals tangible assets [Abstract]			
Disposals tangible assets, others			0
Total disposals tangible assets			0
Total changes in tangible assets	5,50,49,162	0	1,23,26,138
Tangible assets at end of period	75,62,04,775	70,11,55,613	70,11,55,613



Disclosure of tangible assets [Table]

..(13)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office building [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	5,50,49,162	0		5,50,49,162	0	
Depreciation tangible assets	-1,23,26,138	-1,14,28,836				
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0				
Total disposals tangible assets	0	0				
Total changes in tangible assets	4,27,23,024	-1,14,28,836		5,50,49,162	0	
Tangible assets at end of period	71,63,55,494	67,36,32,470	68,50,61,306	75,62,04,775	70,11,55,613	70,11,55,613

Disclosure of tangible assets [Table]

..(14)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office building [Member]			Plant and equipment [Member]		
Sub classes of tangible assets [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]		
	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				1,37,21,121	0	
Depreciation tangible assets	1,23,26,138	1,14,28,836		-97,11,955	-90,60,202	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Total changes in tangible assets	1,23,26,138	1,14,28,836		40,09,166	-90,60,202	
Tangible assets at end of period	3,98,49,281	2,75,23,143	1,60,94,307	17,29,31,302	16,89,22,136	17,79,82,338



Disclosure of tangible assets [Table]

..(15)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1,37,21,121	0				
Depreciation tangible assets				97,11,955	90,60,202	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Total changes in tangible assets	1,37,21,121	0		97,11,955	90,60,202	
Tangible assets at end of period	20,44,62,209	19,07,41,088	19,07,41,088	3,15,30,907	2,18,18,952	1,27,58,750

Disclosure of tangible assets [Table]

..(16)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1,37,21,121	0		1,37,21,121	0	
Depreciation tangible assets	-97,11,955	-90,60,202				
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Total changes in tangible assets	40,09,166	-90,60,202		1,37,21,121	0	
Tangible assets at end of period	17,29,31,302	16,89,22,136	17,79,82,338	20,44,62,209	19,07,41,088	19,07,41,088



Disclosure of tangible assets [Table]

..(17)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Plant and equipment [Member]			Other plant and equipment [Member]		
Sub classes of tangible assets [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]		
	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				1,37,21,121	0	
Depreciation tangible assets	97,11,955	90,60,202		-97,11,955	-90,60,202	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Total changes in tangible assets	97,11,955	90,60,202		40,09,166	-90,60,202	
Tangible assets at end of period	3,15,30,907	2,18,18,952	1,27,58,750	17,29,31,302	16,89,22,136	17,79,82,338

Disclosure of tangible assets [Table]

..(18)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1,37,21,121	0				
Depreciation tangible assets				97,11,955	90,60,202	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Total changes in tangible assets	1,37,21,121	0		97,11,955	90,60,202	
Tangible assets at end of period	20,44,62,209	19,07,41,088	19,07,41,088	3,15,30,907	2,18,18,952	1,27,58,750



Disclosure of tangible assets [Table]

..(19)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1,37,21,121	0		1,37,21,121	0	
Depreciation tangible assets	-97,11,955	-90,60,202				
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Total changes in tangible assets	40,09,166	-90,60,202		1,37,21,121	0	
Tangible assets at end of period	17,29,31,302	16,89,22,136	17,79,82,338	20,44,62,209	19,07,41,088	19,07,41,088

Disclosure of tangible assets [Table]

..(20)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other plant and equipment [Member]			Furniture and fixtures [Member]		
Sub classes of tangible assets [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]		
	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				24,54,420	0	
Depreciation tangible assets	97,11,955	90,60,202		-64,96,127	-63,40,762	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Total changes in tangible assets	97,11,955	90,60,202		-40,41,707	-63,40,762	
Tangible assets at end of period	3,15,30,907	2,18,18,952	1,27,58,750	8,08,17,178	8,48,58,885	9,11,99,647



Disclosure of tangible assets [Table]

..(21)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	24,54,420	0				
Depreciation tangible assets				64,96,127	63,40,762	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0				
Total disposals tangible assets	0	0				
Total changes in tangible assets	24,54,420	0		64,96,127	63,40,762	
Tangible assets at end of period	10,26,24,443	10,01,70,023	10,01,70,023	2,18,07,265	1,53,11,138	89,70,376

Disclosure of tangible assets [Table]

..(22)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	24,54,420	0		24,54,420	0	
Depreciation tangible assets	-64,96,127	-63,40,762				
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Total changes in tangible assets	-40,41,707	-63,40,762		24,54,420	0	
Tangible assets at end of period	8,08,17,178	8,48,58,885	9,11,99,647	10,26,24,443	10,01,70,023	10,01,70,023



Disclosure of tangible assets [Table]

..(23)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Furniture and fixtures [Member]			Office equipment [Member]		
Sub classes of tangible assets [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]		
	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				43,90,849	0	
Depreciation tangible assets	64,96,127	63,40,762		-20,42,766	-18,34,200	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others				0	0	
Total disposals tangible assets				0	0	
Total changes in tangible assets	64,96,127	63,40,762		23,48,083	-18,34,200	
Tangible assets at end of period	2,18,07,265	1,53,11,138	89,70,376	3,65,45,674	3,41,97,591	3,60,31,791

Disclosure of tangible assets [Table]

..(24)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]		
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]
	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012
Disclosure of tangible assets [Abstract]			
Disclosure of tangible assets [LineItems]			
Reconciliation of changes in tangible assets [Abstract]			
Changes in tangible assets [Abstract]			
Additions other than through business combinations tangible assets	43,90,849	0	
Depreciation tangible assets			20,42,766
Disposals tangible assets [Abstract]			
Disposals tangible assets, others			0
Total disposals tangible assets			0
Total changes in tangible assets	43,90,849	0	20,42,766
Tangible assets at end of period	4,30,05,596	3,86,14,747	3,86,14,747



Disclosure of tangible assets [Table]

..(25)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	43,90,849	0		43,90,849	0	
Depreciation tangible assets	-20,42,766	-18,34,200				
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0				
Total disposals tangible assets	0	0				
Total changes in tangible assets	23,48,083	-18,34,200		43,90,849	0	
Tangible assets at end of period	3,65,45,674	3,41,97,591	3,60,31,791	4,30,05,596	3,86,14,747	3,86,14,747

Disclosure of tangible assets [Table]

..(26)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]			Other equipments [Member]		
Sub classes of tangible assets [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]		
	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				43,90,849	0	
Depreciation tangible assets	20,42,766	18,34,200		-20,42,766	-18,34,200	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Total changes in tangible assets	20,42,766	18,34,200		23,48,083	-18,34,200	
Tangible assets at end of period	64,59,922	44,17,156	25,82,956	3,65,45,674	3,41,97,591	3,60,31,791



Disclosure of tangible assets [Table]

..(27)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other equipments [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	43,90,849	0				
Depreciation tangible assets				20,42,766	18,34,200	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others				0	0	
Total disposals tangible assets				0	0	
Total changes in tangible assets	43,90,849	0		20,42,766	18,34,200	
Tangible assets at end of period	4,30,05,596	3,86,14,747	3,86,14,747	64,59,922	44,17,156	25,82,956

Disclosure of tangible assets [Table]

..(28)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other equipments [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	43,90,849	0		43,90,849	0	
Depreciation tangible assets	-20,42,766	-18,34,200				
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0				
Total disposals tangible assets	0	0				
Total changes in tangible assets	23,48,083	-18,34,200		43,90,849	0	
Tangible assets at end of period	3,65,45,674	3,41,97,591	3,60,31,791	4,30,05,596	3,86,14,747	3,86,14,747



Disclosure of tangible assets [Table]

..(29)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other equipments [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		
	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012
Disclosure of tangible assets [Abstract]			
Disclosure of tangible assets [LineItems]			
Reconciliation of changes in tangible assets [Abstract]			
Changes in tangible assets [Abstract]			
Depreciation tangible assets	20,42,766	18,34,200	
Disposals tangible assets [Abstract]			
Disposals tangible assets, others	0	0	
Total disposals tangible assets	0	0	
Total changes in tangible assets	20,42,766	18,34,200	
Tangible assets at end of period	64,59,922	44,17,156	25,82,956

[201100] Notes - Intangible assets

Disclosure of intangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Company total intangible assets [Member]	
Sub classes of 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]	
	31/03/2014	31/03/2013
Disclosure of intangible assets [Abstract]		
Disclosure of intangible assets [LineItems]		
Reconciliation of changes in intangible assets [Abstract]		
Intangible assets at end of period	0	0

[200600] Notes - Subclassification and notes on liabilities and assets

Classification of inventories [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Company total inventories [Member]	
	31/03/2014	31/03/2013
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Inventories [Abstract]		
Classification of inventories [Abstract]		
Details of inventories [LineItems]		
Inventories	0	0



Disclosure of breakup of provisions [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Classification based on time period [Member]		Short-term [Member]	
	31/03/2014	31/03/2013	31/03/2014	31/03/2013
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [LineItems]				
Provisions [Abstract]				
Provision for corporate tax [Abstract]				
Provision for current tax	1,57,121	1,57,121	1,57,121	1,57,121
Total provision for corporate tax	1,57,121	1,57,121	1,57,121	1,57,121
Total provisions	1,57,121	1,57,121	1,57,121	1,57,121

Subclassification of trade receivables [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2014	31/03/2013	31/03/2014	31/03/2013
Subclassification and notes on liabilities and assets [Abstract]				
Trade receivables notes [Abstract]				
Trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [LineItems]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	10,95,22,025	9,14,46,637	10,95,22,025	9,14,46,637
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	10,95,22,025	9,14,46,637	10,95,22,025	9,14,46,637
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
Trade receivables due by others			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



Loans and advances [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of loans and advances [Axis]	Loans and advances [Member]		Security deposits [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2014	31/03/2013	31/03/2014	31/03/2013
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	1,84,84,017	1,86,45,192	1,84,84,017	1,84,84,017
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	1,84,84,017	1,86,45,192	1,84,84,017	1,84,84,017
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0



Loans and advances [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
Classification of loans and advances [Axis]	Loans advances value be received [Member]		Loans and advances [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2014	31/03/2013	31/03/2014	31/03/2013
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	0	1,61,175	1,59,01,043	1,14,58,425
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	0	1,61,175	1,59,01,043	1,14,58,425
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0



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Loans and advances [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Loans advances given suppliers [Member]		Loans advances given employees [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2014	31/03/2013	31/03/2014	31/03/2013
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	2,81,749	2,81,749	600	43,000
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	2,81,749	2,81,749	600	43,000
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0



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Loans and advances [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Other loans and advances [Member]		Advance tax [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2014	31/03/2013	31/03/2014	31/03/2013
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	1,56,18,694	1,11,33,676	32,22,353	0
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	1,56,18,694	1,11,33,676	32,22,353	0
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0



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Loans and advances [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Tax deducted at source [Member]		Service tax receivable [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2014	31/03/2013	31/03/2014	31/03/2013
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	32,22,353	0	12,62,665	0
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	32,22,353	0	12,62,665	0
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0



Loans and advances [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]	
Classification of loans and advances [Axis]	Other loans and advances, others [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	
	31/03/2014	31/03/2013
Subclassification and notes on liabilities and assets [Abstract]		
Loans and advances notes [Abstract]		
Loans and advances [Abstract]		
Disclosure of loans and advances [LineItems]		
Loans and advances, gross	1,11,33,676	1,11,33,676
Allowance for bad and doubtful loans and advances	0	0
Loans and advances	1,11,33,676	1,11,33,676
Details of loans and advances due by directors, other officers or others [Abstract]		
Loans and advances due by directors	0	0
Loans and advances due by other officers	0	0
Loans and advances due by others	0	0
Total loans and advances due by directors, other officers or others	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]		
Loans and advances due by firms in which any director is partner	0	0
Loans and advances due by private companies in which any director is director	0	0
Loans and advances due by private companies in which any director is member	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0



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	31/03/2014	31/03/2013
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Trade payables, long-term	0	0
Total other long-term liabilities	0	0
Interest accrued but not due on borrowings	0	0
Interest accrued and due on borrowings	0	0
Debentures claimed but not paid	0	0
Unpaid dividends	0	0
Application money received for allotment of securities and due for refund, principal	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Service tax payable	36,086	44,178
Taxes payable other tax	(A) 12,17,709	(B) 5,97,832
Accrued expenses payable	1,08,64,666	2,51,54,121
Other accrued expenses	1,18,33,698	42,15,462
Security deposits refundable, current	69,99,039	75,16,090
Total deposits refundable current	69,99,039	75,16,090
Public deposit payable, current	0	0
Total other payables, current	3,09,51,198	3,75,27,683
Advance received from customers	0	6,03,471
Accrued salary payable	0	4,40,542
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	0	(C) 1,73,19,357
Total other current liabilities	3,09,51,198	5,58,91,053
Aggregate amount of trade receivables outstanding for period exceeding six months	9,68,11,187	4,63,91,994
Fixed deposits with banks	0	0
Other balances with banks	5,46,993	2,60,793
Total balance with banks	5,46,993	2,60,793
Cash on hand	0	0
Total cash and cash equivalents	5,46,993	2,60,793
Total cash and bank balances	5,46,993	2,60,793
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 twelve months maturity	0	0

Footnotes

(A) It includes 1) Labour Cess = Rs.687,605, 2) WCT Payable = Rs.71,703 and 3) TDS Payable = Rs.458,401.

(B) It includes 1) Labour Cess = Rs.591,332 and 2) TDS Payable = Rs.6,500.

(C) It includes 1) Stale Cheques = Rs. 2,956,600 and 2) I.T.D.C = Rs. 14,362,757.

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[200700] Notes - Additional disclosures on balance sheet

Unless otherwise specified, all monetary values are in INR

	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (21) [See below]	
Total contingent liabilities and commitments	0	0
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
Percentage of share capital held by foreign company	0.00%	0.00%
Value of share capital held by foreign company	0	0
Percentage of paid-up capital held by foreign holding company and or with its subsidiaries	0.00%	0.00%
Value of paid-up capital held by foreign holding company and or with its subsidiaries	0	0
Percentage of equity shares held up by other body corporates	100.00%	100.00%
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
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
Whether maintenance of cost records by company has been mandated under any cost accounting records rules notified under section 209(1)(d) of companies act, 1956	Yes	No
If yes, whether company has filed compliance report with central government	No	
Whether audit of cost records of company has been mandated by central government under section 233B of Companies Act, 1956	Yes	No
If yes, choose products industries covered under cost audit	Commercial and Industrial	
Whether company has filed cost audit report	No	
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0



Textual information (21)

Disclosure of additional balance sheet notes explanatory [Text Block]

Other Disclosures

i. "Though the accumulated losses of the Company have exceeded its net worth as on March 31, 2014, the Company does not have any intention to suspend the operational activities. Further in view of :

Construction work is going on at site

The Company has been funded by its Holding Company.

The accounts have been prepared on going concern basis."

ii. "Following disclosures are made for Contingent Liabilities not provided for in accordance with AS-29, on provisions, contingent liabilities and contingent assets:

(a) Claim by one ex employee filed with labour court for which amount cannot be estimated.

(b) A sum of Rs 24,227(Previous Year-Rs. 24,227) was attached by EPF authority (PF Commissioner) and the case is pending in the court.

(c) The total cost of capital commitment as on March 31, 2014 is Rs. 5,451, 218 (Previous year: Rs 72,008,974/-)

iii. In the opinion of the management, the current assets and loans & advances are at least equal to the value stated in the Balance Sheet, if realised in the ordinary course of business.

iv. Balances with sundry debtors / creditors are subject to confirmation/ reconciliation.

iv. "Micro, Small & Medium Enterprises :

Based on information available with the company there are no dues as at 31 March, 2014 (31 March, 2013: Nil) payable to the enterprises covered under the Micro, Small and Medium Enterprises Development Act, 2006. No interest is paid or payable by the company in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006. "

v. Previous year figures have been rearranged or regrouped wherever necessary.



[200800] Notes - Disclosure of accounting policies, changes in accounting policies and estimates

Unless otherwise specified, all monetary values are in INR

	01/04/2013 to 31/03/2014
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (22) [See below]

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Textual information (22)

Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [Text Block]

Significant Accounting Policies

A. Basis of preparation

The Company follows the mercantile system of accounting and the Financial Statements of the company have been prepared under the historical cost convention on an accrual basis of accounting unless otherwise stated, and in accordance with the generally accepted accounting principles and the applicable Accounting Standards notified u/s 211(3C) of the Companies Act, 1956 and the relevant provisions thereof.

B. Fixed Assets and Depreciation

1. Tangible Assets

a) Fixed Asset are valued at historical cost less depreciation and accumulated impairment value.

b) Depreciation is provided on straight line method, at the rates prescribed under Schedule XIV to the Companies Act, 1956. Depreciation on addition/ deletion made during the year is provided on pro-rata basis from the date on which the asset is put to use or up to the date of deletion. Fixed assets up to Rs.5,000 are depreciated fully in the year of capitalization.

c) Leasehold Land is amortised over the period of lease.

C. Inventories :

Inventories are valued at lower of cost and net realizable value. Cost includes all expenses incurred in bringing the goods till their first location in the company.

D. Retirement and other Employees Benefits :

i. Long Term Employee Benefits

a) Defined Contribution Plans

The company's contribution to defined contribution plans i.e. Provident Fund and superannuation fund is recognised in the Statement of Profit & Loss.

b) Defined Benefit Plans

Liability for gratuity and leave encashment benefit is made on accrual basis as determined on actuarial valuation.

E. Foreign Currency Transactions :

Transactions in foreign currency are recorded at the rates of exchange prevailing on the date of transaction. All foreign currency Assets/ liabilities are re-stated at the exchange rate prevailing at the date of balance sheet and the difference is taken to the Statement of Profit and Loss as foreign exchange fluctuation loss/ gain. Monetary assets and liabilities related to foreign currency transactions remaining unsettled are translated at year end rates.

F. Earning per share :

Basic earnings are calculated by dividing the net profit/ (loss) for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. Diluted earning per share are calculated by dividing the net profits attributable to ordinary equity holders by the weighted average number of ordinary equity shares outstanding during the year and weighted average shares that would be issued on conversion of all the diluted potential ordinary shares into ordinary shares.



G. Taxation

Current tax is determined as the amount of tax payable in respect of estimated taxable income for the year and in accordance with the provision of Income tax Act, 1961. Deferred tax is recognised using the enacted tax rates and laws as on the Balance Sheet date, subject to the consideration of prudence in respect of deferred tax assets on all timing differences, between taxable income and accounting income that originate in one period and are capable of reversal in one of more subsequent periods.

H. Contingent Liabilities and Provisions :

Liabilities of contingent nature are not provided for in the books and are disclosed by way of notes on accounts.

I. Use of Estimates

The preparation and presentation of Financial Statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities and disclosure of contingent liabilities on the date of the Financial Statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates is recognised in the period in which the results are known/materialised.

J. Operating Leases :

Leases, where significant portion of risk and reward of ownership are retained by the Lessor, are classified as Operating Leases and lease rentals thereon are charged to the Statement of Profit & Loss.

[201200] Notes - Employee benefits

Unless otherwise specified, all monetary values are in INR

	01/04/2013 to 31/03/2014
Disclosure of employee benefits explanatory [TextBlock]	Textual information (23) [See below]

Textual information (23)**Disclosure of employee benefits explanatory [Text Block]**

Disclosure under AS- 15: Employee Benefit Plans

Defined Benefit Plans: Provision for Gratuity

Provision of Gratuity : The Gratuity Liability has been provided on accrual basis as per actuarial valuation, however at present the Company does not have any employee hence no provision has been made.



[201300] Notes - Segments

Unless otherwise specified, all monetary values are in INR

	01/04/2013 to 31/03/2014
Disclosure of enterprise's reportable segments explanatory [TextBlock]	S e g m e n t Reporting T h e Company is solely in development of properties, thus in the absence of any segment, separate reporting as per A S - 1 7 is not made.

[201600] Notes - Related party**Disclosure of relationship and transactions between related parties [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	RELIANCE COMMUNICATIONS INFRASTRUCTURE LIMITED_A214		RELIANCE COMMUNICATIONS LIMITED_A213	
	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	RELIANCE COMMUNICATIONS INFRASTRUCTURE LIMITED	RELIANCE COMMUNICATIONS INFRASTRUCTURE LIMITED	RELIANCE COMMUNICATIONS LIMITED	RELIANCE COMMUNICATIONS LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AACCS2157H	AACCS2157H	AACCR7832C	AACCR7832C
CIN of related party	U64203MH1997PLC166329	U64203MH1997PLC166329	L45309MH2004PLC147531	L45309MH2004PLC147531
Description of nature of related party relationship	Fellow Subsidiary company	Fellow Subsidiary company	Holding company	Holding company
Description of nature of transactions with related party	Rental Income	Rental Income	Rental Income, Insurance Expenses, Loans and Advances Taken	Rental Income, Loans and Advances Taken
Related party transactions [Abstract]				
Revenue from rendering of services related party transactions	(A) 1,63,03,800	(B) 2,86,75,200	(C) 1,20,00,000	(D) 1,20,00,000
Advances taken during year related party transactions			3,48,18,598	3,36,68,817
Other related party transactions expense			(E) 26,341	0



Footnotes

- (A) Represents Rental Income.
- (B) Represents Rental Income.
- (C) Represents Rental Income.
- (D) Represents Rental Income.
- (E) Represents Insurance Expenses.

Unless otherwise specified, all monetary values are in INR

	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013
Disclosure of notes on related party explanatory [TextBlock]	Textual information (24) [See below]	
Whether there are any related party transactions during year	Yes	Yes
Whether company is subsidiary company	Yes	Yes
Section under which company is subsidiary	Section 4(1)(b)	Section 4(1)(b)



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Textual information (24)

Disclosure of notes on related party explanatory [Text Block]

Related
Party
Transaction

As per Accounting Standard-18, the Company's related parties and transactions are disclosed below:

Names of Related Parties and Related Party Relationship

a	Holding Company Reliance Communications Limited	Holding company
b	Fellow Subsidiary Company Reliance Communications Infrastructure Limited	Associate/ Fellow Subsidiary Company

All the above companies are controlled directly / indirectly by the Directors or the major Shareholders and through its various Subsidiary/ Associate companies.

Related Party Transactions

				Rs.
Transactions	Holding companies	Associate / Fellow subsidiaries companies	Key personnel/ relative	Total
Income Heads				
Revenue Income	12,000,000	16,303,800		28,303,800
	(12,000,000)	(28,675,200)		(40,675,200)
		-		-
Expense Paid				
Insurance Expenses	26341			26,341
		-		-
Loans & Advances				
Loans & Advances Taken	34,818,598			34,818,598
	(33,668,817)	-		(33,668,817)
		-		-
Balance outstanding as on March 31, 2014				
Payables	1,564,123,398	-	-	1,564,123,398
	(1,529,304,800)	-	-	(1,529,304,800)
Payables	37,802,400	71,719,624		109,522,024
	(26,719,200)	(64,727,437)		



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Previous Years figures have been given
in brackets

[300300] Notes - Earnings per share

Unless otherwise specified, all monetary values are in INR

	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013
Disclosure of earnings per share explanatory [TextBlock]	Textual information (25) [See below]	
Weighted average shares and adjusted weighted average shares [Abstract]		
Basic weighted average shares	[shares] 35,63,601	[shares] 35,63,601
Diluted weighted average shares	[shares] 35,63,601	[shares] 35,63,601
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Profit (loss) for period	-27,32,003	2,39,750
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	-27,32,003	2,39,750

Textual information (25)

Disclosure of earnings per share explanatory [Text Block]

Earnings
Per Share

Rs.

For the Year Ended
March 31, 2014

For the Year Ended
March 31, 2013

The following reflects the profit and share data
used in the basic and diluted EPS computation:

Profit after taxation as per Statement of profit and
loss

(2,732,003) 239,752

Weighted average number of equity shares
outstanding (Nos.)

3,563,601 3,563,601

Weighted average number of equity shares for
diluted earnings (Nos.)

3,563,601 3,563,601

Nominal value of equity share

10

10

Earnings per share

Basic (Rs.)

(0.77)

0.07

Diluted (Rs.)

(0.77)

0.07

[202800] Notes - Subsidiary information

Unless otherwise specified, all monetary values are in INR

	01/04/2013 to 31/03/2014
Disclosure of subsidiary information explanatory [TextBlock]	
Whether company has subsidiary companies	No



[201900] Notes - Income taxes

Unless otherwise specified, all monetary values are in INR

	01/04/2013 to 31/03/2014
Disclosure of notes on income taxes explanatory [TextBlock]	Textual information (26) [See below]

Textual information (26)**Disclosure of notes on income taxes explanatory [Text Block]****Deferred Taxation**

In compliance with AS-22, Accounting for Taxes on Income issued by The Institute of Chartered Accountants of India, the deferred tax asset arising on account of the brought forward losses, unabsorbed depreciation and current year loss etc. has not been recognised in view of consideration of prudence and uncertainty regarding the realisation of the same in the foreseeable future.

[202400] Notes - Investments in associates

Unless otherwise specified, all monetary values are in INR

	01/04/2013 to 31/03/2014
Disclosure of notes on investment in associates explanatory [TextBlock]	
Whether company has invested in associates	No

[202500] Notes - Financial reporting of interests in joint ventures

Unless otherwise specified, all monetary values are in INR

	01/04/2013 to 31/03/2014
Disclosure of notes on interests in joint ventures explanatory [TextBlock]	
Whether company has invested in joint ventures	No

[201500] Notes - Impairment

Unless otherwise specified, all monetary values are in INR

	01/04/2013 to 31/03/2014
Disclosure of impairment of assets explanatory [TextBlock]	Textual information (27) [See below]



Textual information (27)

Disclosure of impairment of assets explanatory [Text Block]

Impairment Of Assets

As per internal assessment of the company, there is no asset requiring provision for asset impairment as on March 31, 2014 as per AS-28 Impairment of assets.

[202700] Notes - Cash flow statements

Unless otherwise specified, all monetary values are in INR

	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013	31/03/2012
Disclosure of cash flow statement explanatory [TextBlock]			
Cash and cash equivalents if different from balance sheet [Abstract]			
Cash and cash equivalents cash flow statement	5,46,993	2,60,793	6,38,411
Total cash and cash equivalents	5,46,993	2,60,793	
Income taxes paid (refund) [Abstract]			
Income taxes paid (refund), classified as operating activities	0	1,57,122	
Total income taxes paid (refund)	0	1,57,122	



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CAMPION PROPERTIES LIMITED
Standalone Statement of Profit & Loss for period 01/04/2013 to 31/03/2014

[400100] Disclosure of general information about company

Unless otherwise specified, all monetary values are in INR

	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013
Name of company	CAMPION PROPERTIES LIMITED	
Corporate identity number	U55101MH2001PLC218815	
Permanent account number of entity	AABCH1761P	
Address of registered office of company	H Block, 1st Floor, Dhirubhai Ambani Knowledge City, Navi Mumbai 400 710	
Type of industry	Commercial and Industrial	
Date of board meeting when final accounts were approved	28/04/2014	
Period covered by financial statements	12 Months	12 Months
Date of start of reporting period	01/04/2013	01/04/2012
Date of end of reporting period	31/03/2014	31/03/2013
Nature of report standalone consolidated	Standalone	
Content of report	Statement of Profit & Loss	
Description of presentation currency	INR	
Level of rounding used in financial statements	Actual	
Type of cash flow statement	Indirect Method	
SRN of form 66	Q37738994	

Disclosure of principal product or services [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Types of principal product or services [Axis]	9972_A213 01/04/2013 to 31/03/2014
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	9972
Description of product or service category	Real estate services
Turnover of product or service category	1,91,18,600
Highest turnover contributing product or service (ITC 8 digit) code	99721129
Description of product or service	Rental or leasing services involving own or leased non-residential property n.e.c
Unit of measurement of highest contributing product or service	NA
Turnover of highest contributing product or service	1,91,18,600
Quantity of highest contributing product or service in UoM	[pure] 0



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[100200] Statement of profit and loss

Unless otherwise specified, all monetary values are in INR

	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013
Statement of profit and loss [Abstract]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	0	0
Revenue from sale of services	1,91,18,600	4,06,75,200
Total revenue from operations other than finance company	1,91,18,600	4,06,75,200
Total revenue from operations	1,91,18,600	4,06,75,200
Other income	2,82,77,235	0
Total revenue	4,73,95,835	4,06,75,200
Expenses [Abstract]		
Cost of materials consumed	0	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	0	0
Finance costs	0	674
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	3,22,39,908	3,03,26,922
Total depreciation, depletion and amortisation expense	3,22,39,908	3,03,26,922
Other expenses	1,78,87,930	99,50,732
Total expenses	5,01,27,838	4,02,78,328
Total profit before prior period items, exceptional items, extraordinary items and tax	-27,32,003	3,96,872
Total profit before extraordinary items and tax	-27,32,003	3,96,872
Total profit before tax	-27,32,003	3,96,872
Tax expense [Abstract]		
Current tax	0	1,57,122
Total tax expense	0	1,57,122
Total profit (loss) for period from continuing operations	-27,32,003	2,39,750
Total profit (loss) for period before minority interest	-27,32,003	2,39,750
Total profit (loss) for period	-27,32,003	2,39,750
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] -0.77	[INR/shares] 0.07
Diluted earnings per equity share	[INR/shares] -0.77	[INR/shares] 0.07

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[300500] Notes - Subclassification and notes on income and expenses

Unless otherwise specified, all monetary values are in INR

	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from sale of products [Abstract]		
Revenue from sale of products [Abstract]		
Revenue from sale of products, gross	0	0
Total revenue from sale of products	0	0
Disclosure of revenue from sale of services [Abstract]		
Revenue from sale of services [Abstract]		
Revenue from sale of services, gross	(A) 1,91,18,600	(B) 4,06,75,200
Total revenue from sale of services	1,91,18,600	4,06,75,200
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Total interest income	0	0
Dividend income [Abstract]		
Total dividend income	0	0
Other non-operating income [Abstract]		
Miscellaneous other non-operating income	(C) 2,82,77,235	0
Total other non-operating income	2,82,77,235	0
Total other income	2,82,77,235	0
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Total interest expense	0	0
Other borrowing costs	0	(D) 674
Total finance costs	0	674
Employee benefit expense [Abstract]		
Salaries and wages	0	0
Total employee benefit expense	0	0
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	52,91,423	52,91,423
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	26,341	5,96,443
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	(E) 1,18,10,590	(F) 39,47,996
Total rates and taxes excluding taxes on income	1,18,10,590	39,47,996
Legal professional charges	6,87,654	9,000
Directors sitting fees	0	0
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Cost information technology [Abstract]		
Total cost information technology	0	0
Cost insurance	0	0
Provision bad doubtful debts created	0	0
Provision bad doubtful loans advances created	0	0
Write-off assets liabilities [Abstract]		
ous expenditure written off [Abstract]		
ellaneous expenditure written off	0	0
ritten off	0	0
dvances written off	0	0
off assets liabilities	0	0

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Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolition and destruction of depreciable tangible asset	0	0
Payments to auditor [Abstract]		
Payment for audit services	50,000	65,000
Total payments to auditor	50,000	65,000
Miscellaneous expenses	(G) 21,922	(H) 40,870
Total other expenses	1,78,87,930	99,50,732
Current tax [Abstract]		
Total current tax	0	1,57,122

Footnotes

(A) Rental Income = Rs.28303800 (Less) Rate Difference = (9,185,200).

(B) Represents Rental Income.

(C) Represents Balance written back.

(D) Represents Bank Charges.

(E) It includes 1) Service Tax = Rs.6,1802) Interest on Service tax = Rs.60,6293) Duties and Taxes = Rs.6,607,4444) Other Rates and Taxes = Rs.5,136,337.

(F) It includes 1) Interest on Service tax = Rs.81,529 and 2) Other Rates and Taxes = Rs.3,866,467.

(G) Represents Other Sundry Expenses.

(H) Represents Other Sundry Expenses.

[300600] Notes - Additional information statement of profit and loss

Unless otherwise specified, all monetary values are in INR

	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013
Additional information on profit and loss account explanatory [TextBlock]		
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Total gross income from services rendered	(A) 1,91,18,600	(B) 4,06,75,200
Total expenditure in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
Total earnings in foreign currency	0	0
Total revenue from sale of products	0	0
Total revenue from sale of services	1,91,18,600	4,06,75,200

Footnotes

(A) Rental Income = Rs.28303800 (Less) Rate Difference = (9,185,200).

(B) Represents Rental Income.

[200800] Notes - Disclosure of accounting policies, changes in accounting policies and estimates

Unless otherwise specified, all monetary values are in INR

	01/04/2013 to 31/03/2014
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (1) [See below]



Textual information (1)

Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [Text Block]

Significant Accounting Policies

A. Basis of preparation

The Company follows the mercantile system of accounting and the Financial Statements of the company have been prepared under the historical cost convention on an accrual basis of accounting unless otherwise stated, and in accordance with the generally accepted accounting principles and the applicable Accounting Standards notified u/s 211(3C) of the Companies Act, 1956 and the relevant provisions thereof.

B. Fixed Assets and Depreciation

1. Tangible Assets

a) Fixed Asset are valued at historical cost less depreciation and accumulated impairment value.

b) Depreciation is provided on straight line method, at the rates prescribed under Schedule XIV to the Companies Act, 1956. Depreciation on addition/ deletion made during the year is provided on pro-rata basis from the date on which the asset is put to use or up to the date of deletion. Fixed assets up to Rs.5,000 are depreciated fully in the year of capitalization.

c) Leasehold Land is amortised over the period of lease.

C. Inventories :

Inventories are valued at lower of cost and net realizable value. Cost includes all expenses incurred in bringing the goods till their first location in the company.

D. Retirement and other Employees Benefits :

i. Long Term Employee Benefits

a) Defined Contribution Plans

The company's contribution to defined contribution plans i.e. Provident Fund and superannuation fund is recognised in the Statement of Profit & Loss.

b) Defined Benefit Plans

Liability for gratuity and leave encashment benefit is made on accrual basis as determined on actuarial valuation.

E. Foreign Currency Transactions :

Transactions in foreign currency are recorded at the rates of exchange prevailing on the date of transaction. All foreign currency Assets/ liabilities are re-stated at the exchange rate prevailing at the date of balance sheet and the difference is taken to the Statement of Profit and Loss as foreign exchange fluctuation loss/ gain. Monetary assets and liabilities related to foreign currency transactions remaining unsettled are translated at year end rates.

F. Earning per share :

Basic earnings are calculated by dividing the net profit/ (loss) for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. Diluted earning per share are calculated by dividing the net profits attributable to ordinary equity holders by the weighted average number of ordinary equity shares outstanding during the year and weighted average shares that would be issued on conversion of all the diluted potential ordinary shares into ordinary shares.



G. Taxation

Current tax is determined as the amount of tax payable in respect of estimated taxable income for the year and in accordance with the provision of Income tax Act, 1961. Deferred tax is recognised using the enacted tax rates and laws as on the Balance Sheet date, subject to the consideration of prudence in respect of deferred tax assets on all timing differences, between taxable income and accounting income that originate in one period and are capable of reversal in one of more subsequent periods.

H. Contingent Liabilities and Provisions :

Liabilities of contingent nature are not provided for in the books and are disclosed by way of notes on accounts.

I. Use of Estimates

The preparation and presentation of Financial Statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities and disclosure of contingent liabilities on the date of the Financial Statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates is recognised in the period in which the results are known/materialised.

J. Operating Leases :

Leases, where significant portion of risk and reward of ownership are retained by the Lessor, are classified as Operating Leases and lease rentals thereon are charged to the Statement of Profit & Loss.

[300100] Notes - Revenue

Unless otherwise specified, all monetary values are in INR

	01/04/2013 to 31/03/2014
Disclosure of revenue explanatory [TextBlock]	Textual information (2) [See below]

Textual information (2)**Disclosure of revenue explanatory [Text Block]****Revenue Recognition**

Rental income is booked on the basis of provisional rate as the rent agreements are in process of finalisation. The increase or decrease due to any change in rate of earlier years upon finalisation of rent agreement is booked as rate difference during the year in which rent agreement is finalized.

[201200] Notes - Employee benefits

Unless otherwise specified, all monetary values are in INR

	01/04/2013 to 31/03/2014
Disclosure of employee benefits explanatory [TextBlock]	Textual information (3) [See below]



Textual information (3)

Disclosure of employee benefits explanatory [Text Block]

Disclosure under AS- 15: Employee Benefit Plans

Defined Benefit Plans: Provision for Gratuity

Provision of Gratuity : The Gratuity Liability has been provided on accrual basis as per actuarial valuation, however at present the Company does not have any employee hence no provision has been made.

[300300] Notes - Earnings per share

Unless otherwise specified, all monetary values are in INR

	01/04/2013 to 31/03/2014	01/04/2012 to 31/03/2013
Disclosure of earnings per share explanatory [TextBlock]		
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Profit (loss) for period	-27,32,003	2,39,750
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	-27,32,003	2,39,750

[300700] Notes - Director remuneration and other information

Disclosure of directors and remuneration to directors [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Directors [Axis]	GAURANG CHHOTALAL SHAH_A214	Hitesh Kumar Chawda_A215	PRAKASH SHENOY_A213
	01/04/2013 to 31/03/2014	01/04/2013 to 31/03/2014	01/04/2013 to 31/03/2014
Disclosure of directors and remuneration to directors [Abstract]			
Disclosure of directors and remuneration to directors [LineItems]			
Name of director	GAURANG CHHOTALAL SHAH	Hitesh Kumar Chawda	PRAKASH SHENOY
Director identification number of director	00004408	00373540	00005394
Date of birth of director	13/12/1961	21/06/1969	01/05/1973
Designation of director	Director	Director	Director
Qualification of director	M.Com, FCS	B.Com,ACS	B.Com, LLB, ACS
Shares held by director	(A) [shares] 1	(B) [shares] 5	(C) [shares] 1
Director remuneration [Abstract]			
Salary to director [Abstract]			
Basic pay director	0	0	0
Allowances director	0	0	0
Perquisites director	0	0	0
Commission director	0	0	0
Total salary to director	0	0	0
Sitting fees director	0	0	0
Compensation director	0	0	0
Health benefits director	0	0	0
Gratification director	0	0	0
Director remuneration			0



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Footnotes

- (A) 1 shares jointly with Reliance Communications Limited.
- (B) 5 shares jointly with Reliance Communications Limited.
- (C) 1 shares jointly with Reliance Communications Limited.



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CAMPION PROPERTIES LIMITED
Standalone Financial Statements for period 01/04/2014 to 31/03/2015

[400100] Disclosure of general information about company

Unless otherwise specified, all monetary values are in INR

	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014
Name of company	CAMPION PROPERTIES LIMITED	
Corporate identity number	U55101MH2001PLC218815	
Permanent account number of entity	AABCH1761P	
Address of registered office of company	H Block, 1st Floor, Dhirubhai Ambani Knowledge City, Navi Mumbai, Maharashtra	
Type of industry	Commercial and Industrial	
Whether company is listed company	No	
Date of board meeting when final accounts were approved	23/05/2015	
Period covered by financial statements	12 Months	12 Months
Date of start of reporting period	01/04/2014	01/04/2013
Date of end of reporting period	31/03/2015	31/03/2014
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Actual	
Type of cash flow statement	Indirect Method	
Total number of product or service category	ONE	
Description of principal product or services category	Real estate Services	

[400400] Disclosures - Directors report

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

..(1)

Unless otherwise specified, all monetary values are in INR

Material contracts/arrangements/transactions at arm's length basis [Axis]	NA_A213 01/04/2014 to 31/03/2015
Name of related party	NA
Description of nature of related party relationship	Others
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	NA
Description of nature of related party relationship	Others
Description of nature of material contracts/arrangements/transactions with related party	NA
Duration of material contracts/arrangements/transactions with related party	NA
Dates of approval of material contracts/arrangements/transactions with related party by board	(A) 01/04/2014

Footnotes

of requirement of XBRL Validation, a random date in input, on which no Board Meeting was held.



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Details of contracts/arrangements/transactions not at arm's length basis [Table]

..(1)

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Contracts/arrangements/transactions not at arm's length basis [Axis]	NA_A213
	01/04/2014 to 31/03/2015
Details of contracts/arrangements/transactions not at arm's length basis [Abstract]	
Details of contracts/arrangements/transactions not at arm's length basis [LineItems]	
Name of related party	NA
Description of nature of related party relationship	Others
Description of nature of contracts/arrangements/transactions with related party	NA
Duration of contracts/arrangements/transactions with related party	NA
Dates of approval of contracts/arrangements/transactions with related party by board	(A) 01/04/2014
Name of related party	NA
Description of nature of related party relationship	Others

(A) On account of requirement of XBRL Validation, a random date in input, on which no Board Meeting was held.

Details of directors signing board report [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing board report [Axis]	GAURANG_A213	Hitesh_A214
	01/04/2014 to 31/03/2015	01/04/2014 to 31/03/2015
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	GAURANG	Hitesh
Middle name of director	CHHOTALAL	Kumar
Last name of director	SHAH	Chawda
Designation of director	Director	Director
Director identification number of director	00004408	00373540
Date of signing board report	23/05/2015	23/05/2015



Unless otherwise specified, all monetary values are in INR

	01/04/2014 to 31/03/2015
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Details regarding energy conservation	Textual information (2) [See below]
Details regarding technology absorption	Textual information (3) [See below]
Details regarding foreign exchange earnings and outgo	Textual information (4) [See below]
Disclosures in director's responsibility statement	Textual information (5) [See below]
Particulars of loans guarantee investment under section 186 [TextBlock]	Textual information (6) [See below]
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (7) [See below]
Date of board of directors' meeting in which board's report referred to under section 134 was approved	23/05/2015
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (8) [See below]
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	Textual information (9) [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 (10) [See below]
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (11) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	The Company is not falling under the purview of Section 135 of the Act and hence disclosures with respect to CSR activities are not applicable to the Company
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (12) [See below]
Disclosure of change in nature of business [TextBlock]	NA
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	As per Section 203 of the Act, the Company is not required to appoint Key Managerial Personnel of the Company
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 (13) [See below]
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status or operations in futures of the Company during the year under review.	No orders passed by the regulators or Courts or Tribunals impacting the going concern status or operations in futures of the Company during the year under review.
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (14) [See below]
Disclosure of appointment and remuneration of managerial personnels [TextBlock]	Textual information (15) [See below]
Following details of employees of company under (3) of companies appointment and of managerial personnels rules 2014	Textual information (16) [See below]



Disclosure of composition of audit committee and non-acceptance of any recommendation of audit committee along with reasons [TextBlock]	Textual information (17) [See below]
Number of meetings of board	[pure] 5



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Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

Directors Report

Dear Shareowners,

Your Directors present the Annual Report and the audited accounts of the Company for the financial year ended March 31, 2015.

Financial performance and Business Operations

Your Company providing facility usage services to the client at the premises of the Company in Delhi. During the year under review, your Company has earned income of Rs. 1,75,13,400/- against Rs. 4,73,95,835/- in the previous year. The Company has incurred loss of Rs. 5,46,42,648/- for the year as compared to loss of Rs. 27,32,003/- in the previous year.

Dividend

During the year under review, the Board of Directors has not recommended any dividend on the equity shares of the Company.

Reserve

In view of the loss, no amount has been carried to any reserve.

Subsidiary / Holding Company

There was no subsidiary company as on March 31, 2015. Reliance Communications Limited remains the holding company.

Deposits



not accepted deposit from the public falling within the ambit of Section 73 of the Companies Act, 2013 (Act) and the (Regulation of Deposits) Rules, 2014.

Particulars of Loans, Guarantees or Investments

The Company has not made any loans, provided any guarantee or made any investments within the preview of Section 186 of the Act .

Directors

During the year under review, in terms of the provisions the Act, the Company appointed Shri Satyendra Sarupria (DIN: 00270718) and Shri Nilesh Balu Nawale (DIN: 07135017) w.e.f. March 25, 2015 and Shri Parthiv V. Parekh (DIN: 00966430) w.e.f. May 23, 2015 as additional Independent Directors of the Company for a period of 5 years. The Company has received notice in writing from a member proposing their candidature as Independent Directors.

The Company has received declarations from all the Independent Directors of the Company confirming that they meet the criteria of independence as prescribed under the Act.

During the current year, Shri Nilesh Balu Nawale, the then Independent Director of the Company had resigned w.e.f. May 23, 2015. The Board place on records the appreciation and guidance received from him during his tenure in the Company.

Shri Hitesh Chawda (DIN: 00373540), Director is retiring by rotation at the ensuing Annual General Meeting and is eligible for re-appointment, offers himself for re-appointment at the ensuing Annual General Meeting.

Key Managerial Personnel

As per Section 203 of the Act, the Company is not required to appoint Key Managerial Personnel of the Company.



Key Managerial Personnel and other Senior Employees Appointment

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The Nomination and Remuneration Committee of the Board has devised a policy for selection and appointment of Directors, Senior Management and their Remuneration. The Committee has formulated the criteria for determining qualifications, positive attributes and independence of a Director. Further, the Committee has also devised a policy relating to remuneration for Key Managerial Personnel and senior management employees, as the Company does not have any Whole-time Director/ Managing Director on its Board. The policy on the above is attached as Annexure - A.

Evaluation of Directors, Board and Committees

As per the requirement of the Act, policy for performance evaluation of the individual directors, Board and its Committee, which includes criteria for performance evaluation not applicable to the Company..

Directors Responsibility Statement

Pursuant to the requirements under Section 134(3)(c) of the Companies Act, 2013 with respect to Directors Responsibility Statement, it is hereby confirmed that:

- (i) in the preparation of the annual financial statements for financial year ended March 31, 2015, the applicable Accounting Standards had been followed along with proper explanation relating to material departures, if any;
- (ii) the Directors had 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 as at March 31, 2015 and of the loss of the Company for the year ended on that date;
- (iii) the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- (iv) the Directors had prepared the annual financial statements for the financial year ended March 31, 2015 on a going concern basis;
- (v) the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws were in place and were adequate and operating effectively.



actions

nsactions that were entered into during the financial year were on an arms length basis and were in the ordinary course of no materially significant related party transactions made by the Company

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Personnel or other designated persons, which may have a potential conflict with the interest of the Company at large.

None of the Directors has any pecuniary relationships or transactions vis--vis the Company.

Material Changes and Commitments if any affecting the financial position of the Company

There was no material change and commitment affecting the financial position of the Company occurred between the financial year ended on March 31, 2015 and the date of this report.

Meetings of the Board

During the year, five Board Meetings were held on April 28, 2014, August 12, 2014, November 12, 2014, February 12, 2015 and March 25, 2015. The maximum time gap between any two meetings was 105 days and the minimum gap was 40 days. The meetings are normally held at Mumbai.

Risk Management

The Company has a business risk management framework to identify, evaluate business risks and opportunities. This framework seeks to create transparency, minimise adverse impact on the business objective and enhance company's competitive advantage. The business risk framework defines the risk management approach across the Company at various levels including documentation and reporting. The framework has different risk models, which helps in identifying risk trend, exposure and potential impact analysis at a Company level.

Auditors and Auditors Report

M/s. A S P & Co., Chartered Accountants, the Auditors of the Company hold office until the conclusion of the ensuing AGM and are eligible for re-appointment.

The Company has received letter from M/s. A S P & Co., Chartered Accountants; to the effect that their appointment, if made, would be within the prescribed limits under Section 143(3) of the Companies Act, 2013 and that they are not disqualified for appointment.

The observations and comments given by the Auditors in their report read together with notes to Accounts are self explanatory and hence do not call for any further comments under Section 134 of the Companies Act, 2013.



Audit Committee

The Audit Committee of the Board of Directors of the Company comprises Shri Gaurang Shah, Shri Satyendra Sarupria and Shri Parthiv V. Parekh as the Members of the said Committee. Shri Nilesh Balu Nawale was resigned from the Audit Committee w.e.f. May 23, 2015.

Corporate Social Responsibility

The Company is not falling under the purview of Section 135 of the Act and hence disclosures with respect to CSR activities are not applicable to the Company.

Extract of Annual Return

The details forming part of the extract of the Annual Return in form MGT 9 is annexed herewith as Annexure B

Particulars of Employees

There were no employees in respect of whom information is required to be given pursuant to Section 197 of the Act read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

Conservation of Energy, Technology Absorption and Foreign Exchange Earnings and Outgo

As the Company does not involve any manufacturing activity, most of the informations as required under Section 134(3)(m) of the Companies Act, 2013, read with Rule 8 of the Companies (Accounts) Rules, 2014 is not applicable the Company. However, the information as applicable has been given in the Annexure C forming part of this Report.

Significant and Material Orders

No orders passed by the regulators or Courts or Tribunals impacting the going concern status or operations in futures of the Company during the year under review.



Internal Financial Controls and their adequacy

The Company has in place adequate internal financial controls across the organization. The same is subject to review periodically by the internal audit cell for its effectiveness.

Acknowledgements

Your Directors would like to express their sincere appreciation for the co-operation and assistance received from shareholders, bankers, regulatory bodies and other business constituents during the year under review.

For and on behalf of the Board of Directors

Gaurang Shah

Hitesh Chawda

Director

Director

DIN: 00004408

DIN: 00373540

Mumbai

May 23, 2015



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Textual information (2)

Details regarding energy conservation

(A) Conservation of Energy-

The steps taken or impact on conservation of energy

The Company requires energy for its operations and the Company is making all efforts to conserve energy by monitoring energy costs and periodically reviews of the consumption of energy. It also takes appropriate steps to reduce the consumption through efficiency in usage and timely maintenance / installation / up gradation of energy saving devices.

The steps taken by the Company for utilizing alternate sources of energy

The capital investment on energy conservation equipments



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Textual information (3)

Details regarding technology absorption

(B) Technology Absorption-

i. The efforts made towards technology absorption	The Company uses latest technology and equipments into the business. Further the Company is not engaged in any manufacturing activities.
ii. The benefits derived like product improvement, cost reduction, product development or import substitution	
iii. In case of imported technology (imported during the last three years reckoned from the beginning of the financial year)	
(a) The details of technology imported	
(b) The year of import	
(c) Whether technology been fully absorbed	
(d) If not fully absorbed, areas where absorption has not taken place, and the reasons thereof.	
iv. The expenditure incurred on Research and development	The Company has not spent any amount towards research and developmental activities and has been active in harnessing and tapping the latest and the best technology in the industry.

Textual information (4)

Details regarding foreign exchange earnings and outgo

(C) Foreign Exchange Earnings and Outgo:

- a. Total Foreign Exchange earned : Rs. NIL
- b. Total Foreign Exchange outgo : Rs. NIL



Textual information (5)

Disclosures in director's responsibility statement

Directors Responsibility Statement

Pursuant to the requirements under Section 134(3)(c) of the Companies Act, 2013 with respect to Directors Responsibility Statement, it is hereby confirmed that:

- (i) in the preparation of the annual financial statements for financial year ended March 31, 2015, the applicable Accounting Standards had been followed along with proper explanation relating to material departures, if any;
- (ii) the Directors had 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 as at March 31, 2015 and of the loss of the Company for the year ended on that date;
- (iii) the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- (iv) the Directors had prepared the annual financial statements for the financial year ended March 31, 2015 on a going concern basis;
- (v) the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws were in place and were adequate and operating effectively.

Textual information (6)

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

The Company has not made any loans, provided any guarantee or made any investments within the preview of Section 186 of the Act .

Textual information (7)

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

All related party transactions that were entered into during the financial year were on an arms length basis and were in the ordinary course of business. There are no materially significant related party transactions made by the Company with Promoters, Directors, Key Managerial Personnel or other designated persons, which may have a potential conflict with the interest of the Company at large.

None of the Directors has any pecuniary relationships or transactions vis--vis the Company.



Textual information (8)

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

FORM NO. MGT 9

EXTRACT OF ANNUAL RETURN

As on financial year ended on March 31, 2015

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

I. REGISTRATION AND OTHER DETAILS:

i. CIN	U55101MH2001PLC218815
ii. Registration Date	23/08/2001
iii. Name of the Company	Campion Properties Limited
iv. Category/Sub-category of the Company	Public Company/ Limited by Shares
v. Address of the Registered office and contact details	H Block, 1st Floor, Dhirubhai Ambani Knowledge City, Navi Mumbai 400710. Ph. No. 022-30386286
vi. Whether listed company	No
vii. Name, Address & contact details of the Registrar and Transfer Agent, if any.	Karvy Computershare Private Limited Karvy Selenium, Tower - B Plot No. 31 & 32, Survey No. 116/22, 115/24, 115/25, Financial District, Nanakramguda Hyderabad - 500 081 ,Telengana Phone No. +91 40 61161500 Fax : +91 40 6716 1791



L BUSINESS ACTIVITIES OF THE COMPANY

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

SI. No.	Name and Description of main products / services	NIC Code of the Product/service	% to total turnover of the company
1.	Real estate activities/Rental Income	6810	100%

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES -

SI. No.	Name and Address of the Company	CIN/GLN	Holding/ Subsidiary/ Associate	% of Shares Held	Applicable Section
	Reliance Communications Limited				
1	H Block, 1st Floor, Dhirubhai Ambani Knowledge City, Navi Mumbai-400710	L45309MH2004PLC147531	Holding Company	100 %	Section 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 during the year					
	Demat	Physical	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares
A. Promoters										
(1) Indian	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
a) Individual/ HUF	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
b) Central Govt	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
c) State Govt(s)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
d) Bodies Corp.	3563573	28*	3563601*	100%	3563573	28*	3563601*	100%	NIL	NIL
e) Banks / FI	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
f) Any other.....	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Sub Total(A)(1) :-	3563573	28*	3563601*	100%	3563573	28*	3563601*	100%	NIL	NIL
	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL



a) NRIs-Individual	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
b)Others-Individuals	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
c) Bodies Corp.	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
d) Banks / FI	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
e) Any other.....	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Sub Total(A)(2)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Total shareholding of Promoter (A) =(A)(1)+(A)(2)	3563573	28*	3563601* 100%	3563573 28*	3563601* 100%				
B. Public Shareholding	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
1. Institutions	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
a) Mutual Funds	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
b) Banks / FI	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
c) Central Govt	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
d) State Govt(s)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
e) Venture Capital Funds	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
f) Insurance Companies	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
g) FIIs	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
h) Foreign Venture Capital Funds	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
i) Others (specify)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL



2. Non-Institutions

a) Bodies Corp.

i) Indian	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
ii) Overseas	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
b) Individuals	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
ii) Individual shareholders holding nominal share capital in excess of Rs. 1 lakh	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
c) Others (specify)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Sub-total (B)(2):-	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Total Public Shareholding (B)=(B)(1)+(B)(2)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
C. Shares held by Custodian for GDRs & ADRs	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Grand Total (A+B+C)	3563573	28*	3563601*	100%	3563573	28*	3563601*	100%	NIL	

* Twenty Eight Shares jointly held by six individual with Reliance Communications Limited for statutory requirements.

ii) Shareholding of Promoter-

SI. No.	Shareholders Name	Shareholding at the beginning of the year	Shareholding at the end of the year	% change in shareholding during the year					
		No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares		
1	Reliance Communications	3563601*	100%	NIL	3563601*	100%	NIL		NIL
		3563601*	100%	NIL	3563601*	100%	NIL		NIL



* Twenty Eight Shares jointly held by six individual with Reliance Communications Limited for statutory requirements.

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

SI.		Shareholding at the beginning of the year	Cumulative Shareholding during the year
No.			
	% of total		% of total
No. of shares	shares of the company	No. of shares	shares of the company
1.	At the beginning of the year		
2.	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):		
3.	At the end of the year		

iv) Shareholding Pattern of top ten Shareholders:

(Other than Directors, Promoters and Holders of GDRs and ADRs): Not Applicable

SI.	For Each of the Top 10	Shareholding at the beginning of the year	Cumulative Shareholding during the year
No.	Shareholders		
	% of total		% of total
No. of shares	shares of the company	No. of shares	shares of the company
1.	At the beginning of the year		

Increase / Decrease in Shareholding during the year specifying the reasons for decrease (e.g. allotment / transfer / bonus/ sweat equity etc):



3. At the end of the year (or on the date of separation, if separated during the year)

v) Shareholding of Directors and Key Managerial Personnel:

SI. No.	For each of the Directors and KMP	Shareholding at the beginning of the year	Cumulative Shareholding during the year	
	% of total No. of shares shares of the company	No. of shares	% of total shares of the company	
	Shri Prakash Shenoy- Director			
1.	At the beginning of the year	1**	0.00	1** 0.00
2.	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):	NIL	NIL	NIL NIL
3.	At the end of the year	1**	0.00	1** 0.00
	Shri Hitesh Chawda- Director			
1.	At the beginning of the year	5**	0.00	5** 0.00
2.	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):	NIL	NIL	NIL NIL
3.	At the end of the year	5**	0.00	5** 0.00
	Shri Gaurang Shah- Director			
1.	At the beginning of the year	1**	0.00	1** 0.00
2.	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):	NIL	NIL	NIL NIL
3.	At the end of the year	1**	0.00	1** 0.00



** Share jointly held with Reliance Communications Limited for statutory requirements.

V. INDEBTEDNESS

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

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	-	156 41 23 398	-	156 41 23 398
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
	-	156 41 23 398	-	156 41 23 398



ness during the financial year

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* Addition	-	158 14 922	-	158 14 922
* Reduction	-		-	-
Net Change	-	158 14 922	-	158 14 922
Indebtedness at the end of the financial year				
i) Principal Amount	-	157 99 38 320	-	157 99 38 320
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	-	157 99 38 320	-	157 99 38 320

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL-

Remuneration to Managing Director, Whole-time Directors and/or Manager: Not Applicable

Sl. No.	Particulars of Remuneration	Name of MD/MTD/ Manager	Total Amount
		----	----
1	Gross salary		
	(a) Salary as per provisions contained in section 17(1) of the Income Tax Act, 1961		
	(b) Value of perquisites u/s 17(2) Income Tax Act, 1961		
	(c) Profits in lieu of salary under section 17(3) Income Tax Act, 1961		

2 Stock Option

Sweat Equity

Commission



- as % of profit
- others, specify

4

Others, please specify

5

Total (A)

Ceiling as per the Act

B. Remuneration to other directors:- No remuneration paid

Sl. No.	Particulars of Remuneration	Name of Directors	Total Amount			
1	Independent Directors	Shri Nilesh Balu Nawale***	Shri Satyendra Sarupria***	-	-	-
	Fee for attending Board/ Committee meetings	NIL	NIL	-	-	NIL
	Commission	NIL	NIL	-	-	NIL
	ify	NIL	NIL	-	-	NIL



Total (1)	NIL	NIL	-	-	NIL
2	Other Non-Executive Directors	Shri Prakash Shenoy	Shri Gaurang Shah	Shri Hitesh Chawda	- -
Fee for attending Board/ Committee meetings	NIL	NIL	NIL	-	NIL
Commission	NIL	NIL	NIL	-	NIL
Others, please specify	NIL	NIL	NIL	-	NIL
	Total (2)	NIL	NIL	NIL	- NIL
	Total (B)=(1+2)	NIL	NIL	NIL	- NIL
	Total Managerial Remuneration	NIL	NIL	NIL	- NIL
		-			
	Overall Ceiling as per the Act				

*** Appointed as Independent Directors of the Company with effect from March 25, 2015

C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD : Not Applicable

Sl. No.	Particulars of Remuneration	Key Managerial Personnel			
		CEO	Company Secretary	CFO	Total
1	Gross salary	-	-	-	-

(c) Salaries and provisions contained in section 17(1) of the Income



taxes u/s 17(2) Income Tax Act, 1961

(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961 -	-	-	-
2	Stock Option	-	- -
3	Sweat Equity	-	- -
4	Commission	-	- -
- as % of profit	-	-	-
- others, specify	-	-	-
5	Others, please specify	-	- -
	Total	-	- -

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:

There were no penalties, punishment or compounding of offences to the Company, directors and other officers of the Company during the year ended March 31, 2015.

Textual information (9)

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

During the year under review, in terms of the provisions the Act, the Company appointed Shri Satyendra Sarupria (DIN: 00270718) and Shri Nilesh Balu Nawale (DIN: 07135017) w.e.f. March 25, 2015 and Shri Parthiv V. Parekh (DIN: 00966430) w.e.f. May 23, 2015 as additional Independent Directors of the Company for a period of 5 years. The Company has received notice in writing from a member proposing their candidature as Independent Directors.

The Company has received declarations from all the Independent Directors of the Company confirming that they meet the criteria of independence as prescribed under the Act.



Textual information (10)

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

During the current year, Shri Nilesh Balu Nawale, the then Independent Director of the Company had resigned w.e.f. May 23, 2015. The Board place on records the appreciation and guidance received from him during his tenure in the Company.

Shri Hitesh Chawda (DIN: 00373540), Director is retiring by rotation at the ensuing Annual General Meeting and is eligible for re-appointment, offers himself for re-appointment at the ensuing Annual General Meeting.

Textual information (11)

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

The Company has a business risk management framework to identify, evaluate business risks and opportunities. This framework seeks to create transparency, minimise adverse impact on the business objective and enhance company's competitive advantage. The business risk framework defines the risk management approach across the Company at various levels including documentation and reporting. The framework has different risk models, which helps in identifying risk trend, exposure and potential impact analysis at a Company level.

Textual information (12)

Disclosure of financial summary or highlights [Text Block]

Your Company providing facility usage services to the client at the premises of the Company in Delhi. During the year under review, your Company has earned income of Rs. 1,75,13,400/- against Rs. 4,73,95,835/- in the previous year. The Company has incurred loss of Rs. 5,46,42,648/- for the year as compared to loss of Rs. 27,32,003/- in the previous year.

Textual information (13)

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

The Company has not accepted deposit from the public falling within the ambit of Section 73 of the Companies Act, 2013 (Act) and the Companies (Acceptance of Deposits) Rules, 2014

Textual information (14)

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

The Company has in place adequate internal financial controls across the organization. The same is subject to review periodically by the internal audit cell for its effectiveness.



Textual information (15)

Disclosure of appointment and remuneration of managerial personnels [Text Block]

Policy on appointment and remuneration of Directors, Key Managerial Personnel and Senior Management employees.

1. Introduction

1.1 Campion Properties Limited considers human resources as its invaluable assets. The policy aims to harmonize the aspirations of the directors/ employees with the goals of the Company.

1.2 Human capital is a strategic source of value creation. As part of progressive HR Philosophy, it is necessary to have in place a comprehensive Compensation Policy, which is in line with the industry trend and is employee friendly.

2. Objectives:

2.1 Ensuring that the quantum and composition of remuneration is reasonable and sufficient to attract, retain and motivate employees, to run the Company successfully.

2.2 Ensuring that relationship of remuneration to performance is clear and meets the performance benchmarks.

2.3 Ensure that annual compensation review considers industry/ business outlook and strategies adopted by industry peers, differentiates employees based on their performance/skill sets and also protects employees, particularly those in junior cadre, against inflationary pressures;

2.4 Retention of high performers at all levels and those playing critical roles.

3. Scope

The Board has constituted the Nomination and Remuneration Committee in line with the requirements under the provisions of the Companies Act, 2013. This Policy sets out the broad guiding principles for the Committee for recommending to the Board for the appointment and remuneration of the directors, key managerial personnel, Senior managerial personnel of the Company.

4. Definitions

4.1. Director means a director appointed to the Board of the Company.

4.2. Key Managerial Personnel means

(i) the Chief Executive Officer or the Managing Director or the Manager;

(ii) the Company Secretary;

(iii) the Whole-time Director;

(iv) the Chief Financial Officer; and

(v) such other officer as may be prescribed under the Companies Act, 2013.

4.3. Senior Management means personnel of the company who are members of its core management team excluding Board of Directors comprising all members of management one level below the executive directors, if any.

5. Policy:

5.1. Appointment of Directors/ Key Managerial / Senior Management personnel

The Nomination and Remuneration Committee, inter alia, considers qualifications, positive attributes, areas of expertise and number of Directorships and Memberships held in various committees of other companies by such persons for Selection. The Board considers the recommendation of the Committees and takes appropriate decision. The Company also considers the requirement of skills and effectiveness of ; to the Company's business and policy decisions of the Company.

o Directors/ Key Managerial Personnel

tion of the Directors/ Managing Directors/ Whole time Directors and M



contained in the Companies Act, 2013 and rules made therein from time to time.

5.2.2 Non-Executive Directors shall be entitled to sitting fees for attending the meetings of the Board and the Committees thereof as approved by the Board of Directors from time to time. The Non-Executive Directors shall also be entitled to profit related Commission, if approved by the Board, in addition to the sitting fees.

5.2.3 The Board, on the recommendation of the Nomination and Remuneration Committee, shall review and approve the remuneration payable to the Directors/ Key Managerial Personnel/ Senior Management Personnel of the Company within the overall limits, if any, approved by the shareholders.

5.2.4 The remuneration structure shall include the following components:

(i) Basic Pay

(ii) Perquisites and Allowances

(iii) Stock Options, if any.

(iv) Commission (Applicable in case of Executive Directors/ Directors)

(v) Retiral benefits

(vi) Annual Performance Linked Incentives

5.2.5 The Annual Plan, Objectives, financial results of the Company shall be reviewed by the Nomination and Remuneration Committee and Performance Incentives, increment, revision in remuneration etc. will be proposed based on the achievements.

5.3 Remuneration to other employees

Employees shall be assigned grades/bands according to their qualifications and work experience, competencies, as well as their roles and responsibilities in the organization. Individual remuneration shall be determined within the appropriate grade/bands and shall be based on various factors such as job profile, skill sets, seniority, experience, performance and prevailing remuneration levels for equivalent jobs.

6. Retention Features as part of Compensation Package

Based on the organizational need for retaining performing employees and those in critical roles, certain retention features may be rolled out as part of the overall compensation package. These may take form of Retention Bonuses (RBs); Special Monetary Programs (SMPs), Long-term Incentives (LTIs) etc.

7. Modification and Amendment:

The policy is subject to modification, amendment and alterations by the management at any time without assigning any reasons.

Textual information (16)

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

There were no employees in respect of whom information is required to be given pursuant to Section 197 of the Act read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

Textual information (17)

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

The Audit Committee of the Board of Directors of the Company comprises Shri Gaurang Shah, Shri Satyendra Sarupria and Shri Parthiv V. Parekh as the Members of the said Committee. Shri Nilesh Balu Nawale was resigned from the Audit Committee w.e.f. May 23, 2015



[400200] 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 INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	01/04/2014 to 31/03/2015	01/04/2014 to 31/03/2015
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	N.A.	
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 (18) [See below]	
Disclosure in auditors report relating to inventories		Textual information (19) [See below]
Disclosure in auditors report relating to loans		Textual information (20) [See below]
Disclosure in auditors report relating to internal control system	Textual information (21) [See below]	
Disclosure in auditors report relating to deposits accepted		Textual information (22) [See below]
Disclosure in auditors report relating to maintenance of cost records		Textual information (23) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]		
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	Textual information (24) [See below]	
Disclosure relating to disputed statutory dues [TextBlock]	Textual information (25) [See below]	
Disclosure relating to amount required to be transferred to investor education and protection fund	Textual information (26) [See below]	
Disclosure in auditors report relating to accumulated losses	Textual information (27) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (28) [See below]	
Disclosure in auditors report relating to guarantee given		Textual information (29) [See below]
Disclosure in auditors report relating to term loans used for purpose other than for purpose they were raised	N.A.	
Disclosure in auditors report relating to any material fraud reported during period	As per the information and explanations given to us, no fraud on or by the company has been noticed or reported during the year.	



Details regarding auditors [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Auditors [Axis]	Auditors firm_A213
	01/04/2014 to 31/03/2015
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	A S P & CO
Name of auditor signing report	P R A S A D R A J E N D R A
Firms registration number of audit firm	000576N
Membership number of auditor	98941
Address of auditors	19A, GOBIND MANSION, 2nd FLOOR, H-BLOCK CONNAUGHT CIRCUS NEW DELHI - 110001
Permanent account number of auditor or auditor's firm	AAJFA8155D
SRN of form ADT-1	C26114041
Date of signing audit report by auditors	23/05/2015
Date of signing of balance sheet by auditors	23/05/2015

Unless otherwise specified, all monetary values are in INR

	01/04/2014 to 31/03/2015
Disclosure in auditor's report explanatory [TextBlock]	Textual information (30) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (18)

Disclosure relating to physical verification and material discrepancies of fixed assets

All the fixed assets have been physically verified by the management during the year, which in our opinion is considered reasonable having regard to the size of the company and the nature of its assets and no material discrepancy was noticed on such verification as compared to book records.

Textual information (19)

Disclosure in auditors report relating to inventories

The provisions of Clause 3(ii) (a), (b) and (c) of the Companies (Auditors Report) Order, 2015 relating to Inventories of the Company are not applicable to the Company as during the period under audit the Company has no inventory.

Textual information (20)

Disclosure in auditors report relating to loans

The Company has not granted any loans, secured or unsecured to companies, firms or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Therefore, clauses (a) & (b) of 3 (iii) the Companies (Auditors Report) Order, 2015 are not applicable to the Company.



Textual information (21)

Disclosure in auditors report relating to internal control system

In our opinion and according to the information and explanations given to us, there are adequate internal control system commensurate with the size of the company and the nature of its business, for the purchase of inventory and fixed assets and for the sale of goods and services. During the course of our audit, we have not observed any continuing failure to correct major weaknesses in internal control systems.

Textual information (22)

Disclosure in auditors report relating to deposits accepted

According to the information and explanations given to us, the company has not accepted any deposit from the public in terms of Section 73 to 76 or any other relevant provisions of the Companies Act and the rules framed there under.

Textual information (23)

Disclosure in auditors report relating to maintenance of cost records

In our opinion and according to the information and explanations given to us, the Central Government has not prescribed maintenance of cost records under section 148 (1) of the Companies Act, 2013 for the product of the company

Textual information (24)

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

According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company is generally regular in depositing undisputed statutory dues including provident fund, employees state insurance, income-tax, sales tax, wealth tax, service tax, duty of customs, duty of excise value added tax, cess and other statutory dues as applicable, with the appropriate authorities. There are no outstanding statutory dues for more than six months as on 31st March 2015,

Textual information (25)

Disclosure relating to disputed statutory dues [Text Block]

According to the information and explanations given to us and the records of the company, there are no dues of income tax or sale tax or wealth-tax or service tax or duty of customs or duty of excise or value added tax or cess which have not been deposited on account of any dispute other than given below:

Name of statute	Nature of dues	Amount (Rs.)	Period to which the amount relates	Forum where Dispute is pending
Income Tax	Income Tax	Rs. 27,00,000	A.Y. 2003-04	ITAT

Textual information (26)

Disclosure relating to amount required to be transferred to investor education and protection fund

According to the information and explanations given to us and the records of the company, there are no amount which are required to be transferred to investor education and protection fund in accordance with the relevant provisions of the Companies Act, 2013 and rules made there under.



Textual information (27)

Disclosure in auditors report relating to accumulated losses

Accumulated losses of the company have exceeded its net worth as on 31st March 2015. However, as explained to us, the company does not have any intention to suspend the operational activities and there is continuous support from the parent company. Further, the company has not incurred cash loss during the current financial year and in the immediately preceding financial year, refer note no. 22(i).

Textual information (28)

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

Based on our audit procedures and as per the information and explanations given to us, we are of the opinion that the company has not defaulted in the repayment of dues to a financial institution or bank or debenture holders during the year

Textual information (29)

Disclosure in auditors report relating to guarantee given

In our opinion and according to the information and explanations given to us, the company has not given any guarantee for loans taken by others from banks or financial institutions. Accordingly the provisions of clause 3(x) of the order are not applicable.



Textual information (30)

Disclosure in auditor's report explanatory [Text Block]

Independent Auditors Report

To the Members of Campion Properties Limited

Report on the Financial Statements

We have audited the accompanying financial statements of Campion Properties Limited (the Company), which comprises the Balance Sheet as at 31 st March 2015, the Statement of Profit and Loss, the Cash Flow Statement of the Company for the year then ended, and a summary of significant accounting policies and other explanatory information.

Managements Responsibility for the Financial Statements

The Companys Board of Directors is responsible for the matter stated in Section 134 (5) of the Companies Act, 2013 (the Act) with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities selection and application of appropriate accounting policies making judgments and estimates that are reasonable and prudent and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditors Responsibility

Our responsibility is to express an opinion on these 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 in accordance with the Standards on Auditing 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 the disclosures in the financial statements. The procedures selected depend on the auditors judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Companys preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Companys Directors, as well as evaluating the overall presentation of the 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 financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the 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 31st March, 2015, and its loss and its cash flows for the year ended on that date.

Emphasis of Matters

We draw attention to the following matters in the Notes to the financial statements:

- a) Note 22(i) in the financial statements which indicates that the Company has accumulated losses and its net worth has been fully eroded, the Company has incurred a net loss during the current and previous year(s) and, the Companys current liabilities exceeded its current assets as at the balance sheet date. These conditions, along with other matters set forth in Note 22(i), indicate the existence of a material uncertainty that may cast out the Companys ability to continue as a going concern. However, the financial statements of the Company have been concern basis for the reasons stated in the said note.

modified in respect of these matters.



Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditors Report) Order, 2015 (the Order), issued by the Central Government of India in terms of sub section 11 of Section 143 of the Companies Act, 2013, we give in the Annexure a statement on the matters specified in paragraph 3 and 4 of the said Order, to the extent applicable.

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

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the 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 and Cash Flow Statement dealt with by this Report are in agreement with the books of account
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under section 133 of the Act, read Rule 7 of Companies (Accounts) Rule 2014.
- e) The going concern matter described in sub-paragraph (a) under the Emphasis of Matters paragraph above, in our opinion, may have an adverse effect on the functioning of the Company.
- f) On the basis of the written representations received from the directors as on 31st March, 2015 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2015 from being appointed as a director in terms of Section 164 (2) of the Act.
- g) With respect to the other matters to be included in the Auditors Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company has disclosed the impact of pending litigation on its financial position in the financial statement- refer note 22(ii) to the 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 ASP & Co.

(Firm Reg no.: 000576N)

Chartered Accountants

Rajendra Prasad

Partner

Membership Number: 098941

Date: May 23, 2015

Place: New Delhi

ANNEXURE TO AUDITORS REPORT

[Referred in paragraph 2 of Report on Other Legal and Regulatory Requirements of even date]

- i) a) The company has maintained proper records showing full particulars including quantitative details and situation of fixed assets.
- b) All the fixed assets have been physically verified by the management during the year, which in our opinion is considered reasonable having regard to the size of the company and the nature of its assets and no material discrepancy was noticed on such verification as compared to book records.
- ii) The provisions of Clause 3(ii) (a), (b) and (c) of the Companies (Auditors Report) Order, 2015 relating to Inventories of the Company are not applicable to the Company as during the period under audit the Company has no inventory.
- iii) The Company has not granted any loans, secured or unsecured to companies, firms or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Therefore, clauses (a) & (b) of 3 (iii) the Companies (Auditors Report) Order, 2015 are not applicable to



and according to the information and explanations given to us, there are adequate internal control system commensurate with the nature of its business, for the purchase of inventory and fixed assets. For our audit, we have not observed any continuing failure to correct major deficiencies.

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v) According to the information and explanations given to us, the company has not accepted any deposit from the public in terms of Section 73 to 76 or any other relevant provisions of the Companies Act and the rules framed there under.

vi) In our opinion and according to the information and explanations given to us, the Central Government has not prescribed maintenance of cost records under section 148 (1) of the Companies Act, 2013 for the product of the company.

vii) a) According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company is generally regular in depositing undisputed statutory dues including provident fund, employees state insurance, income-tax, sales tax, wealth tax, service tax, duty of customs, duty of excise value added tax, cess and other statutory dues as applicable, with the appropriate authorities. There are no outstanding statutory dues for more than six months as on 31st March 2015,

b) According to the information and explanations given to us and the records of the company, there are no dues of income tax or sale tax or wealth-tax or service tax or duty of customs or duty of excise or value added tax or cess which have not been deposited on account of any dispute other than given below:

Name of statue	Nature of dues	Amount (Rs.)	Period to which the amount relates	Forum where Dispute is pending
Income Tax	Income Tax	Rs. 27,00,000	A.Y. 2003-04	ITAT

c) According to the information and explanations given to us and the records of the company, there are no amount which are required to be transferred to investor education and protection fund in accordance with the relevant provisions of the Companies Act, 2013 and rules made thereunder.

viii) Though the Accumulated losses of the company have exceeded its net worth as on 31st March 2015. However, as explained to us, the company does not have any intention to suspend the operational activities and there is continuous support from the parent company. Further, the company has not incurred cash loss during the current financial year and in the immediately preceding financial year, refer note no. 22(i).

ix) Based on our audit procedures and as per the information and explanations given to us, we are of the opinion that the company has not defaulted in the repayment of dues to a financial institution or bank or debenture holders during the year.

x) In our opinion and according to the information and explanations given to us, the company has not given any guarantee for loans taken by others from banks or financial institutions. Accordingly the provisions of clause 3(x) of the order are not applicable.

xi) As per the information and explanations provided, the company has not taken any term loan therefore, the provisions of clause 3(xi) of the order are not applicable.

xii) As per the information and explanations given to us, no fraud on or by the company has been noticed or reported during the year.

For ASP & Co.

(Firm Reg no.: 000576N)

Chartered Accountants

Rajendra Prasad

Partner

Membership Number: 098941

Date: May 23, 2015

Place: New Delhi

[400500] Disclosures - Secretarial audit report

Unless otherwise specified, all monetary values are in INR



Secretarial audit report explanatory [TextBlock]
Secretarial audit report is applicable on company

01/04/2014
to
31/03/2015

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[100100] Balance sheet

Unless otherwise specified, all monetary values are in INR

	31/03/2015	31/03/2014	31/03/2013
Balance sheet [Abstract]			
Equity and liabilities [Abstract]			
Shareholders' funds [Abstract]			
Share capital	3,56,36,010	3,56,36,010	3,56,36,010
Reserves and surplus	-33,76,15,332	-28,29,72,684	
Total shareholders' funds	-30,19,79,322	-24,73,36,674	
Share application money pending allotment	0	0	
Non-current liabilities [Abstract]			
Long-term borrowings	0	0	
Other long-term liabilities	0	0	
Long-term provisions	0	0	
Total non-current liabilities	0	0	
Current liabilities [Abstract]			
Short-term borrowings	157,99,38,320	156,41,23,398	
Trade payables	0	0	
Other current liabilities	2,96,80,946	3,09,51,198	
Short-term provisions	1,57,121	1,57,121	
Total current liabilities	160,97,76,387	159,52,31,717	
Total equity and liabilities	130,77,97,065	134,78,95,043	
Assets [Abstract]			
Non-current assets [Abstract]			
Fixed assets [Abstract]			
Tangible assets	109,31,82,688	115,21,81,882	110,88,06,238
Intangible assets	0	0	
Tangible assets capital work-in-progress	5,12,59,083	5,12,59,083	
Total fixed assets	114,44,41,771	120,34,40,965	
Non-current investments	0	0	
Long-term loans and advances	1,84,84,017	1,84,84,017	
Total non-current assets	116,29,25,788	122,19,24,982	
Current assets [Abstract]			
Current investments	0	0	
Inventories	0	0	
Trade receivables	12,74,46,380	10,95,22,025	
Cash and bank balances	1,33,115	5,46,993	
Short-term loans and advances	1,72,91,782	1,59,01,043	
Total current assets	14,48,71,277	12,59,70,061	
Total assets	130,77,97,065	134,78,95,043	

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[400300] Disclosures - Signatories of financial statements**Details of directors signing financial statements [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing financial statements [Axis]	GAURANG_A213	Hitesh_A214
	01/04/2014 to 31/03/2015	01/04/2014 to 31/03/2015
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	GAURANG	Hitesh
Middle name of director	CHHOTALAL	Kumar
Last name of director	SHAH	Chawda
Designation of director	Director	Director
Director identification number of director	00004408	00373540
Date of signing of financial statements by director	23/05/2015	23/05/2015

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[100400] Cash flow statement, indirect

Unless otherwise specified, all monetary values are in INR

	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013
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 extraordinary items and tax	-5,46,42,648	-27,32,003	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments to profit (loss) [Abstract]			
Adjustments for depreciation and amortisation expense	5,89,99,194	3,22,39,908	
Other adjustments for non-cash items	0	2,82,77,235	
Total adjustments to profit (loss)	5,89,99,194	6,05,17,143	
Adjustments for working capital [Abstract]			
Adjustments for decrease (increase) in trade receivables	-1,79,24,355	-1,80,75,387	
Adjustments for decrease (increase) in other current assets	-3,751	0	
Adjustments for increase (decrease) in trade payables	0	-2,82,77,235	
Adjustments for increase (decrease) in other current liabilities	-12,70,252	-2,49,39,855	
Total adjustments for working capital	-1,91,98,358	-7,12,92,477	
Total adjustments for reconcile profit (loss)	3,98,00,836	-1,07,75,334	
Net cash flows from (used in) operations	-1,48,41,812	-1,35,07,337	
Income taxes (paid) refund	13,86,988	0	
Net cash flows from (used in) operating activities before extraordinary items	-1,62,28,800	-1,35,07,337	
Net cash flows from (used in) operating activities	-1,62,28,800	-1,35,07,337	
Cash flows from used in investing activities [Abstract]			
Purchase of tangible assets	0	1,67,43,617	
Net cash flows from (used in) investing activities before extraordinary items	0	-1,67,43,617	
Net cash flows from (used in) investing activities	0	-1,67,43,617	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	1,58,14,922	-44,42,619	
Other inflows (outflows) of cash	0	3,49,79,773	
Net cash flows from (used in) financing activities before extraordinary items	1,58,14,922	3,05,37,154	
Net cash flows from (used in) financing activities	1,58,14,922	3,05,37,154	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-4,13,878	2,86,200	
Net increase (decrease) in cash and cash equivalents	-4,13,878	2,86,200	
Cash and cash equivalents cash flow statement at end of period	1,33,115	5,46,993	2,60,793



[200100] Notes - Share capital**Disclosure of classes of share capital [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Share capital [Member]			Equity shares [Member]
	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013	01/04/2014 to 31/03/2015
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 36,00,000	[shares] 36,00,000		[shares] 36,00,000
Value of shares authorised	3,60,00,000	3,60,00,000		3,60,00,000
Number of shares issued	[shares] 35,63,601	[shares] 35,63,601		[shares] 35,63,601
Value of shares issued	3,56,36,010	3,56,36,010		3,56,36,010
Number of shares subscribed and fully paid	[shares] 35,63,601	[shares] 35,63,601		[shares] 35,63,601
Value of shares subscribed and fully paid	3,56,36,010	3,56,36,010		3,56,36,010
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] 35,63,601	[shares] 35,63,601		[shares] 35,63,601
Total value of shares subscribed	3,56,36,010	3,56,36,010		3,56,36,010
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 35,63,601	[shares] 35,63,601		[shares] 35,63,601
Value of shares called	3,56,36,010	3,56,36,010		3,56,36,010
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0	0		0
Calls unpaid by officers	0	0		0
Total calls unpaid by directors and officers	0	0		0
Calls unpaid by others	0	0		0
Total calls unpaid	0	0		0
Forfeited shares	0	0		0
Forfeited shares reissued	0	0		0
Value of shares paid-up	3,56,36,010	3,56,36,010		3,56,36,010
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0		[shares] 0
Number of shares allotted for contracts without payment received	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amputation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0			[shares] 0

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Number of shares issued under employee stock option plan	[shares] 0	[shares] 0		[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0		[shares] 0
Decrease in number of shares during period [Abstract]				
Number of shares bought back	[shares] 0	[shares] 0		[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0		[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	0	0		0
Amount of rights issue during period	0	0		0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other private placement issue during period	0	0		0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other preferential allotment issue during period	0	0		0
Amount of issue allotted for contracts without payment received in cash during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Amount of employee stock option plan issued during period	0	0		0
Amount of other issue arising out of conversion of securities during period	0	0		0
Total aggregate amount of increase in share capital during period	0	0		0
Decrease in share capital during period [Abstract]				
Decrease in amount of shares bought back	0	0		0
Other decrease in amount of shares	0	0		0
Total decrease in share capital during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Share capital at end of period	3,56,36,010	3,56,36,010	3,56,36,010	3,56,36,010
Rights preferences and restrictions attaching to class of share capital	Refer Child Element	Refer Child Element		Refer Child Element
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] 35,63,601	[shares] 35,63,601		[shares] 35,63,601
Shares in company held by ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its company	[shares] 0	[shares] 0		[shares] 0



Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0	[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0	[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0	0
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0	NA
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash	[shares] 0	[shares] 0	[shares] 0
Aggregate number of fully paid-up shares issued by way of bonus shares	[shares] 0	[shares] 0	[shares] 0
Aggregate number of shares bought back	[shares] 0	[shares] 0	[shares] 0
Original paid-up value of forfeited shares	0	0	0
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]			
Application money received for allotment of securities and due for refund, principal	0	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0
Terms and conditions of shares pending allotment	0	0	0
Number of shares proposed to be issued	[shares] 0	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0	0
Description of whether company have sufficient authorised capital to cover proposed share capital amount resulting from allotment	NA	NA	NA
Over due period for which application money is pending prior to allotment of shares	NA	NA	NA
Reason for over due period for which application money is pending prior to allotment of shares	NA	NA	NA



Disclosure of classes of share capital [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2013 to 31/03/2014	31/03/2013	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Type of share			EQUITY	EQUITY
Number of shares authorised	[shares] 36,00,000		[shares] 36,00,000	[shares] 36,00,000
Value of shares authorised	3,60,00,000		3,60,00,000	3,60,00,000
Number of shares issued	[shares] 35,63,601		[shares] 35,63,601	[shares] 35,63,601
Value of shares issued	3,56,36,010		3,56,36,010	3,56,36,010
Number of shares subscribed and fully paid	[shares] 35,63,601		[shares] 35,63,601	[shares] 35,63,601
Value of shares subscribed and fully paid	3,56,36,010		3,56,36,010	3,56,36,010
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] 35,63,601		[shares] 35,63,601	[shares] 35,63,601
Total value of shares subscribed	3,56,36,010		3,56,36,010	3,56,36,010
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 35,63,601		[shares] 35,63,601	[shares] 35,63,601
Value of shares called	3,56,36,010		3,56,36,010	3,56,36,010
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0		0	0
Calls unpaid by officers	0		0	0
Total calls unpaid by directors and officers	0		0	0
Calls unpaid by others	0		0	0
Total calls unpaid	0		0	0
Forfeited shares	0		0	0
Forfeited shares reissued	0		0	0
Value of shares paid-up	3,56,36,010		3,56,36,010	3,56,36,010
Par value per share			[INR/shares] 10	[INR/shares] 10
Amount per share called in case shares not fully called			[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as rights	[shares] 0		[shares] 0	[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0		[shares] 0	[shares] 0
Number of shares issued in other private placement	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as other preferential allotment	[shares] 0		[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0		[shares] 0	[shares] 0
Number of shares issued under scheme of amation	[shares] 0		[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0		[shares] 0	[shares] 0
Number of shares issued under employee option plan	[shares] 0		[shares] 0	[shares] 0



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Number of other issue of shares arising out of conversion of securities	[shares] 0		[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 0		[shares] 0	[shares] 0
Decrease in number of shares during period [Abstract]				
Number of shares bought back	[shares] 0		[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0		[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0		[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0		[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0		0	0
Amount of bonus issue during period	0		0	0
Amount of rights issue during period	0		0	0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0		0	0
Amount of other private placement issue during period	0		0	0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0		0	0
Amount of other preferential allotment issue during period	0		0	0
Amount of issue allotted for contracts without payment received in cash during period	0		0	0
Amount of issue under scheme of amalgamation during period	0		0	0
Amount of other issues during period	0		0	0
Amount of employee stock option plan issued during period	0		0	0
Amount of other issue arising out of conversion of securities during period	0		0	0
Total aggregate amount of increase in share capital during period	0		0	0
Decrease in share capital during period [Abstract]				
Decrease in amount of shares bought back	0		0	0
Other decrease in amount of shares	0		0	0
Total decrease in share capital during period	0		0	0
Total increase (decrease) in share capital	0		0	0
Share capital at end of period	3,56,36,010	3,56,36,010	3,56,36,010	3,56,36,010
Rights preferences and restrictions attaching to class of share capital	Refer Child Element		Textual information (31) [See below]	Textual information (32) [See below]
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] 35,63,601		[shares] 35,63,601	[shares] 35,63,601
Shares in company held by ultimate holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0		[shares] 0	[shares] 0



Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 35,63,601		[shares] 35,63,601	[shares] 35,63,601
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0		[shares] 0	[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0		0	0
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	NA		NA	NA
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash	[shares] 0		[shares] 0	[shares] 0
Aggregate number of fully paid-up shares issued by way of bonus shares	[shares] 0		[shares] 0	[shares] 0
Aggregate number of shares bought back	[shares] 0		[shares] 0	[shares] 0
Original paid-up value of forfeited shares	0		0	0
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]				
Application money received for allotment of securities and due for refund, principal	0		0	0
Application money received for allotment of securities and due for refund, interest accrued	0		0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0		0	0
Terms and conditions of shares pending allotment	0		NA	NA
Number of shares proposed to be issued	[shares] 0		[shares] 0	[shares] 0
Share premium for shares to be allotted	0		0	0
Description of whether company have sufficient authorised capital to cover proposed share capital amount resulting from allotment	NA		NA	NA
Over due period for which application money is pending prior to allotment of shares	NA		NA	NA
Reason for over due period for which application money is pending prior to allotment of shares	NA		NA	NA

Disclosure of classes of share capital [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]
	31/03/2013
Disclosure of classes of share capital [Abstract]	
Disclosure of classes of share capital [LineItems]	
Reconciliation of number of shares outstanding [Abstract]	
Number of shares outstanding at end of period	[shares] 35,63,601
Reconciliation of value of shares outstanding [Abstract]	
Share capital at end of period	3,56,36,010



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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Share capital [Member]		Equity shares [Member]	
Name of shareholder [Axis]	Shareholder 1 [Member]		Shareholder 1 [Member]	
	31/03/2015	31/03/2014	31/03/2015	31/03/2014
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Number of shares held in company	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601

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

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]		Preference shares 1 [Member]	
Name of shareholder [Axis]	Shareholder 1 [Member]		Shareholder 1 [Member]	
	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	EQUITY SHARE	EQUITY SHARE	PREFERENCE	PREFERENCE
Name of shareholder	RELIANCE COMMUNICATIONS LIMITED	RELIANCE COMMUNICATIONS LIMITED		
CIN of shareholder	L45309MH2004PLC147531	L45309MH2004PLC147531		
PAN of shareholder	AACCR7832C	AACCR7832C		
Country of incorporation or residence of shareholder	INDIA	INDIA		
Number of shares held in company	[shares] 35,63,601	[shares] 35,63,601		
Percentage of shareholding in company	100.00%	100.00%		

Unless otherwise specified, all monetary values are in INR

	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014
Disclosure of notes on share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of equity share	[pure] 0	[pure] 0
Nature of security on private placement of equity share	0	0
Nature of security on private placement of preference share	0	0
Amount of reduction in capital during year	0	0
Percentage of capital reduction to capital prior to reduction	0.00%	0.00%
Whether money raised from public offering during year	No	No
Amount raised from public offering during year	0	0
Amount utilised towards specified purposes for public offering	0	0
Amount remaining unutilised received in respect of public offering	0	0
Details of outstanding unutilised amounts received in respect of public offering	0	0

Textual information (31)

Rights preferences and restrictions attaching to class of share capital

The company has only one class of Equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of Liquidation of the company, the holder of equity share will be entitled to receive remaining assets of the company, after distribution of all the preferential amounts. The distribution will be in proportion to the number of the Equity shares held by the shareholders.



Textual information (32)

Rights preferences and restrictions attaching to class of share capital

The company has only one class of Equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of Liquidation of the company, the holder of equity share will be entitled to receive remaining assets of the company, after distribution of all the preferential amounts. The distribution will be in proportion to the number of the Equity shares held by the shareholders.

[200200] Notes - Reserves and surplus**Statement of changes in reserves [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Reserves [Member]			Surplus [Member]
	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013	01/04/2014 to 31/03/2015
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	-5,46,42,648	-27,32,003		-5,46,42,648
Total additions to reserves	-5,46,42,648	-27,32,003		-5,46,42,648
Total changes in reserves	-5,46,42,648	-27,32,003		-5,46,42,648
Reserves at end of period	-33,76,15,332	-28,29,72,684	-28,02,40,681	-33,76,15,332

Statement of changes in reserves [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Surplus [Member]	
	01/04/2013 to 31/03/2014	31/03/2013
Statement of changes in reserves [Abstract]		
Statement of changes in reserves [LineItems]		
Changes in reserves [Abstract]		
Additions to reserves [Abstract]		
Profit (loss) for period	-27,32,003	
Total additions to reserves	-27,32,003	
Total changes in reserves	-27,32,003	
Reserves at end of period	-28,29,72,684	-28,02,40,681



[200300] Notes - Borrowings**Classification of borrowings [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Term loans from others [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2015	31/03/2014	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	157,99,38,320	156,41,23,398		
Nature of security [Abstract]				
Nature of security			NA	NA
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0		
Aggregate amount of loans guaranteed by others	0	0		
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0		
Outstanding amount of continuing default interest	0	0		

Classification of borrowings [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Other loans and advances [Member]		Other loans and advances, others [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2015	31/03/2014	31/03/2015	31/03/2014
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	157,99,38,320	156,41,23,398	157,99,38,320	156,41,23,398
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0



[201000] Notes - Tangible assets**Disclosure of tangible assets [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	7,56,15,552		0	7,56,15,552	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-5,89,99,194	-3,22,39,908				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-5,89,99,194	4,33,75,644		0	7,56,15,552	
Tangible assets at end of period	109,31,82,688	115,21,81,882	110,88,06,238	127,09,26,282	127,09,26,282	119,53,10,730



Disclosure of tangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Assets held under lease [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	0	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	5,89,99,194	3,22,39,908		0	0	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	5,89,99,194	3,22,39,908		0	0	
Tangible assets at end of period	17,77,43,594	11,87,44,400	8,65,04,492	0	0	0



Disclosure of tangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Assets held under lease [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				0	0	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	0		0	0	
Tangible assets at end of period	0	0	0	0	0	0



Disclosure of tangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Assets given under operating lease [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0		0	0	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	0	0				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	0		0	0	
Tangible assets at end of period	0	0	0	0	0	0



Disclosure of tangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Assets given under operating lease [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	7,56,15,552	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	0	0		-5,89,99,194	-3,22,39,908	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	0		-5,89,99,194	4,33,75,644	
Tangible assets at end of period	0	0	0	109,31,82,688	115,21,81,882	110,88,06,238



Disclosure of tangible assets [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	7,56,15,552				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				5,89,99,194	3,22,39,908	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	7,56,15,552		5,89,99,194	3,22,39,908	
Tangible assets at end of period	127,09,26,282	127,09,26,282	119,53,10,730	17,77,43,594	11,87,44,400	8,65,04,492



Disclosure of tangible assets [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Land [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0		0	0	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-16,62,856	-16,62,922				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-16,62,856	-16,62,922		0	0	
Tangible assets at end of period	14,38,69,378	14,55,32,234	14,71,95,156	16,46,29,259	16,46,29,259	16,46,29,259



Disclosure of tangible assets [Table]

..(8)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Land [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Assets held under lease [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	0	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	16,62,856	16,62,922		0	0	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	16,62,856	16,62,922		0	0	
Tangible assets at end of period	2,07,59,881	1,90,97,025	1,74,34,103	0	0	0



Disclosure of tangible assets [Table]

..(9)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Land [Member]					
Sub classes of tangible assets [Axis]	Assets held under lease [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				0	0	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	0		0	0	
Tangible assets at end of period	0	0	0	0	0	0



Disclosure of tangible assets [Table]

..(10)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Land [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0		0	0	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-16,62,856	-16,62,922				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-16,62,856	-16,62,922		0	0	
Tangible assets at end of period	14,38,69,378	14,55,32,234	14,71,95,156	16,46,29,259	16,46,29,259	16,46,29,259



Disclosure of tangible assets [Table]

..(11)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Land [Member]			Buildings [Member]		
Sub classes of tangible assets [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]		
	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	5,50,49,162	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	16,62,856	16,62,922		-1,19,53,082	-1,23,26,138	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	16,62,856	16,62,922		-1,19,53,082	4,27,23,024	
Tangible assets at end of period	2,07,59,881	1,90,97,025	1,74,34,103	70,44,02,412	71,63,55,494	67,36,32,470



Disclosure of tangible assets [Table]

..(12)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Buildings [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	5,50,49,162				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				1,19,53,082	1,23,26,138	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	5,50,49,162		1,19,53,082	1,23,26,138	
Tangible assets at end of period	75,62,04,775	75,62,04,775	70,11,55,613	5,18,02,363	3,98,49,281	2,75,23,143



Disclosure of tangible assets [Table]

..(13)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Buildings [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	5,50,49,162		0	5,50,49,162	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-1,19,53,082	-1,23,26,138				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-1,19,53,082	4,27,23,024		0	5,50,49,162	
Tangible assets at end of period	70,44,02,412	71,63,55,494	67,36,32,470	75,62,04,775	75,62,04,775	70,11,55,613



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Disclosure of tangible assets [Table]

..(14)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Buildings [Member]			Office building [Member]		
Sub classes of tangible assets [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]		
	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	5,50,49,162	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	1,19,53,082	1,23,26,138		-1,19,53,082	-1,23,26,138	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	1,19,53,082	1,23,26,138		-1,19,53,082	4,27,23,024	
Tangible assets at end of period	5,18,02,363	3,98,49,281	2,75,23,143	70,44,02,412	71,63,55,494	67,36,32,470



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Disclosure of tangible assets [Table]

..(15)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office building [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	5,50,49,162				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				1,19,53,082	1,23,26,138	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	5,50,49,162		1,19,53,082	1,23,26,138	
Tangible assets at end of period	75,62,04,775	75,62,04,775	70,11,55,613	5,18,02,363	3,98,49,281	2,75,23,143



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Disclosure of tangible assets [Table]

..(16)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office building [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	5,50,49,162		0	5,50,49,162	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-1,19,53,082	-1,23,26,138				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-1,19,53,082	4,27,23,024		0	5,50,49,162	
Tangible assets at end of period	70,44,02,412	71,63,55,494	67,36,32,470	75,62,04,775	75,62,04,775	70,11,55,613



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Disclosure of tangible assets [Table]

..(17)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office building [Member]			Plant and equipment [Member]		
Sub classes of tangible assets [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]		
	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	1,37,21,121	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	1,19,53,082	1,23,26,138		-1,38,49,598	-97,11,955	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	1,19,53,082	1,23,26,138		-1,38,49,598	40,09,166	
Tangible assets at end of period	5,18,02,363	3,98,49,281	2,75,23,143	15,90,81,704	17,29,31,302	16,89,22,136



Disclosure of tangible assets [Table]

..(18)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	1,37,21,121				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				1,38,49,598	97,11,955	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	1,37,21,121		1,38,49,598	97,11,955	
Tangible assets at end of period	20,44,62,209	20,44,62,209	19,07,41,088	4,53,80,505	3,15,30,907	2,18,18,952



Disclosure of tangible assets [Table]

..(19)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	1,37,21,121		0	1,37,21,121	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-1,38,49,598	-97,11,955				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-1,38,49,598	40,09,166		0	1,37,21,121	
Tangible assets at end of period	15,90,81,704	17,29,31,302	16,89,22,136	20,44,62,209	20,44,62,209	19,07,41,088



Disclosure of tangible assets [Table]

..(20)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Plant and equipment [Member]			Other plant and equipment [Member]		
Sub classes of tangible assets [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]		
	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	1,37,21,121	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	1,38,49,598	97,11,955		-1,38,49,598	-97,11,955	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	1,38,49,598	97,11,955		-1,38,49,598	40,09,166	
Tangible assets at end of period	4,53,80,505	3,15,30,907	2,18,18,952	15,90,81,704	17,29,31,302	16,89,22,136



Disclosure of tangible assets [Table]

..(21)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	1,37,21,121				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				1,38,49,598	97,11,955	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	1,37,21,121		1,38,49,598	97,11,955	
Tangible assets at end of period	20,44,62,209	20,44,62,209	19,07,41,088	4,53,80,505	3,15,30,907	2,18,18,952



Disclosure of tangible assets [Table]

..(22)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	1,37,21,121		0	1,37,21,121	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-1,38,49,598	-97,11,955				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-1,38,49,598	40,09,166		0	1,37,21,121	
Tangible assets at end of period	15,90,81,704	17,29,31,302	16,89,22,136	20,44,62,209	20,44,62,209	19,07,41,088



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Disclosure of tangible assets [Table]

..(23)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other plant and equipment [Member]			Furniture and fixtures [Member]		
Sub classes of tangible assets [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]		
	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	24,54,420	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	1,38,49,598	97,11,955		-1,14,23,668	-64,96,127	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	1,38,49,598	97,11,955		-1,14,23,668	-40,41,707	
Tangible assets at end of period	4,53,80,505	3,15,30,907	2,18,18,952	6,93,93,510	8,08,17,178	8,48,58,885



Disclosure of tangible assets [Table]

..(24)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	24,54,420				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				1,14,23,668	64,96,127	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	24,54,420		1,14,23,668	64,96,127	
Tangible assets at end of period	10,26,24,443	10,26,24,443	10,01,70,023	3,32,30,933	2,18,07,265	1,53,11,138



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Disclosure of tangible assets [Table]

..(25)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	24,54,420		0	24,54,420	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-1,14,23,668	-64,96,127				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-1,14,23,668	-40,41,707		0	24,54,420	
Tangible assets at end of period	6,93,93,510	8,08,17,178	8,48,58,885	10,26,24,443	10,26,24,443	10,01,70,023



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Disclosure of tangible assets [Table]

..(26)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Furniture and fixtures [Member]			Office equipment [Member]		
Sub classes of tangible assets [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]		
	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	43,90,849	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	1,14,23,668	64,96,127		-2,01,09,990	-20,42,766	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	1,14,23,668	64,96,127		-2,01,09,990	23,48,083	
Tangible assets at end of period	3,32,30,933	2,18,07,265	1,53,11,138	1,64,35,684	3,65,45,674	3,41,97,591



Disclosure of tangible assets [Table]

..(27)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	43,90,849				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				2,01,09,990	20,42,766	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	43,90,849		2,01,09,990	20,42,766	
Tangible assets at end of period	4,30,05,596	4,30,05,596	3,86,14,747	2,65,69,912	64,59,922	44,17,156



Disclosure of tangible assets [Table]

..(28)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Assets held under lease [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0		0	0	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	0	0				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	0		0	0	
Tangible assets at end of period	0	0	0	0	0	0



Disclosure of tangible assets [Table]

..(29)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Assets held under lease [Member]			Assets given under operating lease [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	0	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	0	0		0	0	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	0		0	0	
Tangible assets at end of period	0	0	0	0	0	0



Disclosure of tangible assets [Table]

..(30)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Assets given under operating lease [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				0	0	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	0		0	0	
Tangible assets at end of period	0	0	0	0	0	0



Disclosure of tangible assets [Table]

..(31)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	43,90,849		0	43,90,849	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-2,01,09,990	-20,42,766				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-2,01,09,990	23,48,083		0	43,90,849	
Tangible assets at end of period	1,64,35,684	3,65,45,674	3,41,97,591	4,30,05,596	4,30,05,596	3,86,14,747



Disclosure of tangible assets [Table]

..(32)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		
	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013
Disclosure of tangible assets [Abstract]			
Disclosure of tangible assets [LineItems]			
Reconciliation of changes in tangible assets [Abstract]			
Changes in tangible assets [Abstract]			
Depreciation tangible assets	2,01,09,990	20,42,766	
Impairment loss recognised in profit or loss tangible assets	0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0	
Disposals tangible assets [Abstract]			
Disposals tangible assets through demergers	0	0	
Disposals tangible assets, others	0	0	
Total disposals tangible assets	0	0	
Other adjustments tangible assets [Abstract]			
Other adjustments tangible assets, others	0	0	
Total other adjustments tangible assets	0	0	
Total changes in tangible assets	2,01,09,990	20,42,766	
Tangible assets at end of period	2,65,69,912	64,59,922	44,17,156

Disclosure of additional information tangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]				Land [Member]			
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014
Disclosure of additional information tangible assets [Abstract]								
Disclosure of additional information tangible assets [LineItems]								
Depreciation method tangible assets	Refer Element	Child	Refer Element	Child	Refer Element	Child	Refer Element	Child
Useful lives or depreciation rates tangible assets	Refer Element	Child	Refer Element	Child	Refer Element	Child	Refer Element	Child

Disclosure of additional information tangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Land [Member]		Buildings [Member]			
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	SLM	SLM	Refer Element	Child	Refer Element	Child
Useful lives or depreciation rates tangible assets	Period of Lease	Period of Lease	Refer Element	Child	Refer Element	Child



Disclosure of additional information tangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office building [Member]				Plant and equipment [Member]			
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]		Owned and leased assets [Member]			
	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014		
Disclosure of additional information tangible assets [Abstract]								
Disclosure of additional information tangible assets [LineItems]								
Depreciation method tangible assets	SLM	SLM	SLM	SLM	Refer Element	Child	Refer Element	Child
Useful lives or depreciation rates tangible assets	60 Years	60 Years	60 Years	60 Years	Refer Element	Child	Refer Element	Child

Disclosure of additional information tangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Plant and equipment [Member]				Other plant and equipment [Member]			
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned and leased assets [Member]		Owned assets [Member]			
	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014		
Disclosure of additional information tangible assets [Abstract]								
Disclosure of additional information tangible assets [LineItems]								
Depreciation method tangible assets	Refer Element	Child Refer Element	Refer Element	Child Refer Element	Refer Element	Child Refer Element	SLM	SLM
Useful lives or depreciation rates tangible assets	Refer Element	Child Refer Element	Refer Element	Child Refer Element	Refer Element	Child Refer Element	15 Years	15 Years

Disclosure of additional information tangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Furniture and fixtures [Member]				Office equipment [Member]			
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]		Owned and leased assets [Member]			
	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014		
Disclosure of additional information tangible assets [Abstract]								
Disclosure of additional information tangible assets [LineItems]								
Depreciation method tangible assets	Refer Element	Child Refer Element	Refer Element	Child Refer Element	SLM	SLM	Refer Element	Child Refer Element
Useful lives or depreciation rates tangible assets	Refer Element	Child Refer Element	Refer Element	Child Refer Element	10 Years	10 Years	Refer Element	Child Refer Element

Disclosure of additional information tangible assets [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]	
	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014
Disclosure of additional information tangible assets [Abstract]		
Disclosure of additional information tangible assets [LineItems]		
Depreciation method tangible assets	SLM	SLM
Useful lives or depreciation rates tangible assets	5 Years	5 Years



[201100] Notes - Intangible assets**Disclosure of intangible assets [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Company total intangible assets [Member]	
Sub classes of 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]	
	31/03/2015	31/03/2014
Disclosure of intangible assets [Abstract]		
Disclosure of intangible assets [LineItems]		
Reconciliation of changes in intangible assets [Abstract]		
Intangible assets at end of period	0	0

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[200600] Notes - Subclassification and notes on liabilities and assets**Disclosure of breakup of provisions [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Classification based on time period [Member]		Short-term [Member]	
	31/03/2015	31/03/2014	31/03/2015	31/03/2014
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [LineItems]				
Provisions [Abstract]				
Provision for corporate tax [Abstract]				
Provision for current tax	1,57,121	1,57,121	1,57,121	1,57,121
Provision for wealth tax	0	0	0	0
Provision for fringe benefit tax	0	0	0	0
Provision for other tax	0	0	0	0
Provision for corporate dividend tax	0	0	0	0
Total provision for corporate tax	1,57,121	1,57,121	1,57,121	1,57,121
Provision for proposed dividend [Abstract]				
Provision for proposed equity dividend [Abstract]				
Provision for proposed equity interim dividend	0	0	0	0
Provision for proposed equity final dividend	0	0	0	0
Provision for proposed equity special dividend	0	0	0	0
Total provision for proposed equity dividend	0	0	0	0
Provision for proposed preference dividend [Abstract]				
Provision for proposed preference interim dividend	0	0	0	0
Provision for proposed preference final dividend	0	0	0	0
Provision for proposed preference special dividend	0	0	0	0
Total provision for proposed preference dividend	0	0	0	0
Total provision for proposed dividend	0	0	0	0
Provision for statutory liabilities	0	0	0	0
CSR expenditure provision	0	0	0	0
Provision for abandonment cost	0	0	0	0
Other provisions	0	0	0	0
Total provisions	1,57,121	1,57,121	1,57,121	1,57,121



Loans and advances [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of loans and advances [Axis]	Loans and advances [Member]			
Classification of assets based on security [Axis]	Secured considered good [Member]		Unsecured considered good [Member]	
	31/03/2015	31/03/2014	31/03/2015	31/03/2014
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	0	0	1,84,84,017	1,84,84,017
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	0	0	1,84,84,017	1,84,84,017
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0



Loans and advances [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of loans and advances [Axis]	Capital advances [Member]			
Classification of assets based on security [Axis]	Secured considered good [Member]		Unsecured considered good [Member]	
	31/03/2015	31/03/2014	31/03/2015	31/03/2014
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	0	0		
Allowance for bad and doubtful loans and advances	0	0		
Loans and advances	0	0		
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0



Loans and advances [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
Classification of loans and advances [Axis]	Security deposits [Member]		Loans and advances [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Secured considered good [Member]	
	31/03/2015	31/03/2014	31/03/2015	31/03/2014
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	1,84,84,017	1,84,84,017	0	0
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	1,84,84,017	1,84,84,017	0	0
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors			0	0
Loans and advances due by other officers			0	0
Loans and advances due by others			0	0
Total loans and advances due by directors, other officers or others			0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner			0	0
Loans and advances due by private companies in which any director is director			0	0
Loans and advances due by private companies in which any director is member			0	0
Total loans and advances due by firms or companies in which any director is partner or director			0	0



Loans and advances [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Loans and advances [Member]		Capital advances [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Secured considered good [Member]	
	31/03/2015	31/03/2014	31/03/2015	31/03/2014
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	1,72,91,782	1,59,01,043	0	0
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	1,72,91,782	1,59,01,043	0	0
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0



Loans and advances [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Capital advances [Member]		Loans advances given suppliers [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Secured considered good [Member]	
	31/03/2015	31/03/2014	31/03/2015	31/03/2014
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	0	0	0	0
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	0	0	0	0
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0



Loans and advances [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Loans advances given suppliers [Member]		Loans advances given employees [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Secured considered good [Member]	
	31/03/2015	31/03/2014	31/03/2015	31/03/2014
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	2,81,749	2,81,749	0	0
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	2,81,749	2,81,749	0	0
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0



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Loans and advances [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Loans advances given employees [Member]		Other loans and advances [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Secured considered good [Member]	
	31/03/2015	31/03/2014	31/03/2015	31/03/2014
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	0	600	0	0
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	0	600	0	0
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0



Loans and advances [Table]

..(8)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Other loans and advances [Member]		Service tax receivable [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Secured considered good [Member]	
	31/03/2015	31/03/2014	31/03/2015	31/03/2014
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	1,70,10,033	1,56,18,694	0	0
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	1,70,10,033	1,56,18,694	0	0
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0



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Loans and advances [Table]

..(9)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Service tax receivable [Member]		Other taxes receivable [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Secured considered good [Member]	
	31/03/2015	31/03/2014	31/03/2015	31/03/2014
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	12,67,116	12,62,665	0	0
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	12,67,116	12,62,665	0	0
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0



Loans and advances [Table]

..(10)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Other taxes receivable [Member]		Other loans and advances, others [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Secured considered good [Member]	
	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2015	31/03/2014
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	46,09,241	32,22,353	0	0
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	46,09,241	32,22,353	0	0
Nature of other loans and advances	TDS RECEIVABLE	TDS RECEIVABLE		
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0



Loans and advances [Table]

..(11)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]	
Classification of loans and advances [Axis]	Other loans and advances, others [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	
	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014
Subclassification and notes on liabilities and assets [Abstract]		
Loans and advances notes [Abstract]		
Loans and advances [Abstract]		
Disclosure of loans and advances [LineItems]		
Loans and advances, gross	1,11,33,676	1,11,33,676
Allowance for bad and doubtful loans and advances	0	0
Loans and advances	1,11,33,676	1,11,33,676
Nature of other loans and advances	Mobilization Advance	Mobilization Advance
Details of loans and advances due by directors, other officers or others [Abstract]		
Loans and advances due by directors	0	0
Loans and advances due by other officers	0	0
Loans and advances due by others	0	0
Total loans and advances due by directors, other officers or others	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]		
Loans and advances due by firms in which any director is partner	0	0
Loans and advances due by private companies in which any director is director	0	0
Loans and advances due by private companies in which any director is member	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0



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Subclassification of trade receivables [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2015	31/03/2014	31/03/2015	31/03/2014
Subclassification and notes on liabilities and assets [Abstract]				
Trade receivables notes [Abstract]				
Trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [LineItems]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	12,74,46,380	10,95,22,025	(A) 12,74,46,380	(B) 10,95,22,025
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	12,74,46,380	10,95,22,025	12,74,46,380	10,95,22,025
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
Trade receivables due by others			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) Includes Outstanding for more than six months 118697344; Others 8749036

(B) Includes Outstanding for more than six months 96811187; Others 12710838

Classification of inventories [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Company total inventories [Member]	
	31/03/2015	31/03/2014
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Inventories [Abstract]		
Classification of inventories [Abstract]		
Details of inventories [LineItems]		
Inventories	0	0



Unless otherwise specified, all monetary values are in INR

	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Trade payables, long-term	0	0
Others long-term, others	0	0
Total others, long-term	0	0
Total other long-term liabilities	0	0
Interest accrued but not due on borrowings	0	0
Interest accrued and due on borrowings	0	0
Interest accrued but not due on public deposits	0	0
Interest accrued and due on public deposits	0	0
Debentures claimed but not paid	0	0
Unpaid dividends	0	0
Application money received for allotment of securities and due for refund, principal	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Accrued expenses payable	2,19,93,445	2,26,98,364
Other accrued expenses	(A) 6,88,462	(B) 12,53,795
Security deposits refundable, current	69,99,039	69,99,039
Total deposits refundable current	69,99,039	69,99,039
Public deposit payable, current	0	0
Total other payables, current	2,96,80,946	3,09,51,198
Current liabilities portion of share application money pending allotment	0	0
Total other current liabilities	2,96,80,946	3,09,51,198
Aggregate amount of trade receivables outstanding for period exceeding six months	0	0
Fixed deposits with banks	0	0
Other balances with banks	1,33,115	5,46,993
Total balance with banks	1,33,115	5,46,993
Cash on hand	0	0
Total cash and cash equivalents	1,33,115	5,46,993
Total cash and bank balances	1,33,115	5,46,993
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 twelve months maturity	0	0

Footnotes

(A) Statutory dues payable

(B) Statutory dues payable

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[200700] Notes - Additional disclosures on balance sheet**Details of shareholding pattern of promoters and public [Table]**

..(1)

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Shareholding pattern of promoters and public [Axis]	Promoters [Member]		Public shareholding [Member]	
Classification based on nationality or origin [Axis]	Indian [Member]		Indian [Member]	
	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014
Additional balance sheet notes [Abstract]				
Details of shareholding pattern of promoters and public [Abstract]				
Details of shareholding pattern of promoters and public [LineItems]				
Number of shares held by Indian	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of shares held by Indian	0.00%	0.00%	0.00%	0.00%
Number of shares held by non-resident Indian	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of shares held by non-resident Indian	0.00%	0.00%	0.00%	0.00%
Number of shares held by foreign national other than non-resident Indian	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of shares held by foreign national other than non-resident Indian	0.00%	0.00%	0.00%	0.00%
Number of shares held by central government	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of shares held by central government	0.00%	0.00%	0.00%	0.00%
Number of shares held by state government	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of shares held by state government	0.00%	0.00%	0.00%	0.00%
Number of shares held by government companies	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of shares held by government companies	0.00%	0.00%	0.00%	0.00%
Number of shares held by insurance companies	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of shares held by insurance companies	0.00%	0.00%	0.00%	0.00%
Number of shares held by banks	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of shares held by banks	0.00%	0.00%	0.00%	0.00%
Number of shares held by financial institutions	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of shares held by financial institutions	0.00%	0.00%	0.00%	0.00%
Number of shares held by foreign institutional investors	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of shares held by foreign institutional investors	0.00%	0.00%	0.00%	0.00%
Number of shares held by mutual funds	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of shares held by mutual funds	0.00%	0.00%	0.00%	0.00%
Number of shares held by venture capital	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of shares held by venture capital	0.00%	0.00%	0.00%	0.00%
Number of shares held by body corporate	[shares] 35,63,601	[shares] 35,63,601	[shares] 0	[shares] 0
Percentage of shares held by body corporate	10000.00%	10000.00%	0.00%	0.00%
Number of shares held by others	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of shares held by others	0.00%	0.00%	0.00%	0.00%
Total number of shares	[shares] 35,63,601	[shares] 35,63,601	[shares] 0	[shares] 0
Total of percentage shares	10000.00%	10000.00%	0.00%	0.00%



Unless otherwise specified, all monetary values are in INR

	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (33) [See below]	
Total contingent liabilities and commitments	0	0
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
Amount of dividends proposed to be distributed to preference shareholders	0	0
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0
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
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
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0
Number of warrants converted into debentures during period	[pure] 0	[pure] 0
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0
Number of warrants issued during period (INR)	[pure] 0	[pure] 0



Textual information (33)

Disclosure of additional balance sheet notes explanatory [Text Block]Other
Disclosures

- Though the accumulated losses of the Company have exceeded its net worth as on March 31, 2015, the Company does not have any intention to suspend the operational activities. Further in view of :
- i. Construction work is going on at site
The Company has been funded by its Holding Company.
The accounts have been prepared on going concern basis.
 - ii. Following disclosures are made for Contingent Liabilities not provided for in accordance with AS-29, on provisions, contingent liabilities and contingent assets:
 - (a) The total cost of capital commitment as on March 31, 2015 is Rs. 54 51 218 (Previous year: Rs 54 51 218/-)
For the A.Y. 2003-04 (i.e. F.Y. 2002-03) Assessment u/s 143(3) was completed on 23.12.05 assessing loss at Rs. 3.62 Cr. Thereafter CIT-VI, Delhi passed revision order u/s 263 dated 28.03.2008 for disallowance of claim of revenue expenditure of Rs. 0.73 Cr paid for vacating the premises. The assessment was accordingly revised vide Order u/s 143(3) r.w.s. 263 on 24.09.2008. No appeals were filed against the CIT's order u/s 263 or assessment revision order since there was no tax effect in view of losses. However, the AO levied penalty of Rs. 27 lakhs u/s 271(1)(c) dated 31.03.2009. The Company's appeal before CIT(A) XXVIII, New Delhi was dismissed and the penalty confirmed. The Company has filled an appeal before ITAT, therefore no provision has been accounted in the Books of accounts.
 - (b)
 - iii. In the opinion of the management, the current assets and loans & advances are at least equal to the value stated in the Balance Sheet, if realized in the ordinary course of business.
 - iv Balances with sundry debtors / creditors are subject to confirmation/ reconciliation.
 - iv. Micro, Small & Medium Enterprises :
Based on information available with the company there are no dues as at 31 March, 2015 (Previous Year: Nil) payable to the enterprises covered under the Micro, Small and Medium Enterprises Development Act, 2006.
No interest is paid or payable by the company in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006.
 - v. Previous year figures have been rearranged or regrouped wherever necessary.



[200800] Notes - Disclosure of accounting policies, changes in accounting policies and estimates

Unless otherwise specified, all monetary values are in INR

	01/04/2014 to 31/03/2015
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (34) [See below]

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Textual information (34)

Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [Text Block]1. Significant
Accounting
Policies

A. Basis of preparation

The Company follows the mercantile system of accounting and the Financial Statements of the company have been prepared under the historical cost convention on an accrual basis of accounting unless otherwise stated, and in accordance with the generally accepted accounting principles and the applicable Accounting Standards notified u/s 133 of the Companies Act, 2013 (herein referred the "Act"), read with Rule 7 of the Companies (Accounts) Rules 2014.

B. Fixed Assets and Depreciation

1. Tangible Assets

a)

Fixed Asset are valued at historical cost less depreciation and accumulated impairment value.

Depreciation on tangible assets is provided pro-rata to the period of use, on the Straight Line Method (SLM). The depreciation rates for all assets up to the year ended March 31, 2014 were as per Schedule XIV of the Companies Act 1956. Effective from April 01, 2014, Depreciation is charged on the basis of useful life of the Tangible Assets as given in Part C of Schedule II of the Companies Act, 2013, which are as follows:

Building	60 Years
Furniture & Fittings	10 Years
Office Equipment	05 Years
Plant & Machinery	15 Years

c)

Leasehold Land is amortised over the period of lease.

C. Inventories :

Inventories are valued at lower of cost and net realizable value. Cost includes all expenses incurred in bringing the goods till their first location in the company.

D. Retirement and other Employees Benefits :

1. Long Term Employee Benefits

a)

Defined Contribution Plans

The company's contribution to defined contribution plans i.e. Provident Fund and superannuation fund is recognised in the Statement of Profit & Loss.

b)

Defined Benefit Plans

Liability for gratuity and leave encashment benefit is made on accrual basis as determined on actuarial valuation.

Foreign Currency Transactions :

Transactions in foreign currency are recorded at the rates of



exchange prevailing on the date of transaction. All foreign currency Assets/ liabilities are re-stated at the exchange rate prevailing at the date of balance sheet and the difference is taken to the Statement of Profit and Loss as foreign exchange fluctuation loss/ gain. Monetary assets and liabilities related to foreign currency transactions remaining unsettled are translated at year end rates.

**CAMPION
PROPERTIES
LIMITED**

Notes on
Accounts to
the Balance
Sheet and
Statement of
Profit & Loss

F. Earning per share :

Basic earnings are calculated by dividing the net profit/ (loss) for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. Diluted earning per share are calculated by dividing the net profits attributable to ordinary equity holders and potential equity holders by the weighted average number of ordinary equity shares outstanding during the year and weighted average number of equity shares that would be issued on conversion of all the diluted potential ordinary shares into ordinary shares.

G. Taxation

Current tax is determined as the amount of tax payable in respect of estimated taxable income for the year and in accordance with the provision of Income tax Act 1961. Deferred tax is recognised using the enacted tax rates and laws as on the Balance Sheet date, subject to the consideration of prudence in respect of deferred tax assets on all timing differences, between taxable income and accounting income that originate in one period and are capable of reversal in one of more subsequent periods.

H. Contingent Liabilities and Provisions :

Liabilities of contingent nature are not provided for in the books and are disclosed by way of notes on accounts.

I. Use of Estimates

The preparation and presentation of Financial Statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities and disclosure of contingent liabilities on the date of the Financial Statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates is recognised in the period in which the results are known/materialised.

J. Operating Leases :

Leases, where significant portion of risk and reward of ownership are retained by the Lessor, are classified as Operating Leases and lease rentals thereon are charged to the Statement of Profit & Loss.



[201700] Notes - Government grants

Unless otherwise specified, all monetary values are in INR

	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014
Disclosure of notes on government grants explanatory [TextBlock]		
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0

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[201200] Notes - Employee benefits**Disclosure of defined benefit plans [Table]**

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Unless otherwise specified, all monetary values are in INR

Defined benefit plans [Axis]	Multi-employer defined benefit plans [Member]		
Defined benefit plans categories [Axis]	ART1087223		
	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013
Disclosure of defined benefit plans [Abstract]			
Disclosure of defined benefit plans [LineItems]			
Reconciliation of changes in present value of defined benefit obligation [Abstract]			
Defined benefit obligation, at present value at end of period	0	0	0
Defined benefit obligation arising from wholly unfunded plans	0	0	
Defined benefit obligation arising from wholly or partly funded plans	0	0	
Reconciliation of changes in fair value of plan assets [Abstract]			
Changes in plan assets, at fair value [Abstract]			
Increase (decrease) through actuarial gains (losses), plan assets, at fair value	0	0	
Amalgamations, plan assets, at fair value	0	0	
Increase (decrease) through expected return, plan assets, at fair value	0	0	
Decrease through benefits paid, plan assets, at fair value	0	0	
Increase (decrease) through contributions by plan participants, plan assets, at fair value	0	0	
Increase (decrease) through contributions by employer, plan assets, at fair value	0	0	
Increase (decrease) through net exchange differences, plan assets, at fair value	0	0	
Increase (decrease) through settlements, plan assets, at fair value	0	0	
Total changes in plan assets, at fair value	0	0	
Plan assets, at fair value at end of period	0	0	0
Changes in reimbursement rights, at fair value [Abstract]			
Increase (decrease) through actuarial gains (losses), reimbursement rights, at fair value	0	0	
Amalgamations, reimbursement rights, at fair value	0	0	
Increase (decrease) through expected return, reimbursement rights, at fair value	0	0	
Decrease through benefits paid, reimbursement rights, at fair value	0	0	
Increase (decrease) through contributions by plan participants, reimbursement rights, at fair value	0	0	
Increase (decrease) through contributions by employer, reimbursement rights, at fair value	0	0	
Increase (decrease) through net exchange differences, reimbursement rights, at fair value	0	0	
Increase (decrease) through settlements, reimbursement rights, at fair value	0	0	
Total changes in reimbursement rights, at fair value	0	0	
Reimbursement rights, at fair value at end of period	0	0	0
Recognised assets and liabilities of defined benefit plans [Abstract]			
Recognised liabilities, defined benefit plan	0	0	
Recognised assets, defined benefit plan	0	0	
Net liability (asset) of defined benefit plans	0	0	
Reconciliation of liability asset of defined benefit plans			
Defined benefit obligation, at present value	0	0	0
Assets, at fair value	0	0	0
Reimbursement rights, at fair value			0
Recognised past service cost (negative past service cost)			



Unrecognised assets of defined benefit plans	0	0	
Other amounts recognised for defined benefit plans	0	0	
Net liability (asset) of defined benefit plans	0	0	
Recognised expense of defined benefit plans [Abstract]			
Current service cost, defined benefit plan	0	0	
Interest cost, defined benefit plan	0	0	
Expected return on plan assets, defined benefit plan	0	0	
Expected return on recognised assets for reimbursement right, defined benefit plan	0	0	
Actuarial gains (losses) recognised in profit or loss, defined benefit plan	0	0	
Past service cost recognised in profit or loss, defined benefit plan	0	0	
Effect of curtailment and settlement recognised in profit or loss, defined benefit plan	0	0	
Effects of limit in AS 15 paragraph 59b	0	0	
Total post-employment benefit expense, defined benefit plans	0	0	
Description of line items in statement of profit and loss in which expense of defined benefit plans is recognised	0	0	
Description of percentage or amount which each major category contributes to fair value of total plan assets [TextBlock]			
Equity instruments amount contributed to fair value of plan assets	0	0	
Debt instruments amount contributed to fair value of plan assets	0	0	
Property amount contributed to fair value of plan assets	0	0	
Other assets amount contributed to fair value of plan assets	0	0	
Amounts of enterprise's own financial instruments included in fair value of plan assets	0	0	
Amounts of property occupied by enterprise included in fair value of plan assets	0	0	
Amounts of other assets used by enterprise included in fair value of plan assets	0	0	
Actual return on plan assets and reimbursement right recognised as asset [Abstract]			
Actual return on plan assets recognised as asset	0	0	
Actual return on reimbursement right recognised as asset	0	0	
Total actual return on plan assets and reimbursement right recognised as asset	0	0	
Experience adjustments on plan assets and plan liabilities [Abstract]			
Defined benefit obligation, at present value	0	0	0
Plan assets, at fair value	0	0	0
Experience adjustments on plan liabilities	0	0	
Experience adjustments on plan assets	0	0	
Estimate of contributions expected to be paid to plan	0	0	
Effect of increase or decrease of one percentage point in medical cost trend rates [Abstract]			
Effect of increase of one percentage point aggregate current service cost and interest cost	0	0	
Effect of decrease of one percentage point aggregate current service cost and interest cost	0	0	
Effect of increase of one percentage point accumulated post-employment benefit obligation for medical costs	0	0	
Effect of decrease of one percentage point accumulated post-employment benefit obligation for medical costs	0	0	

Unless otherwise specified, all monetary values are in INR



Employee benefits explanatory [TextBlock]

01/04/2014
to
31/03/2015

Textual information (35)

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Textual information (35)

Disclosure of employee benefits explanatory [Text Block]

Defined Benefit Plans: Provision for Gratuity

Provision of Gratuity :The Gratuity Liability has been provided on accrual basis as per actuarial valuation, however at present the Company does not have any employee hence no provision has been made.

[201300] Notes - Segments

Unless otherwise specified, all monetary values are in INR

	01/04/2014 to 31/03/2015
Disclosure of enterprise's reportable segments explanatory [TextBlock]	Textual information (36) [See below]

Textual information (36)

Disclosure of enterprise's reportable segments explanatory [Text Block]

Segment Reporting

The Company is solely in development of properties, thus in the absence of any segment, separate reporting as per AS-17 is not made.



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[201600] Notes - Related party**Disclosure of relationship and transactions between related parties [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	RELIANCE CAPITAL LTD_A214		RELIANCE COMMUNICATIONS LIMITED_A213	
	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	RELIANCE CAPITAL LTD	RELIANCE CAPITAL LTD	RELIANCE COMMUNICATIONS LIMITED	RELIANCE COMMUNICATIONS LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	L65910MH1986PLC165645	L65910MH1986PLC165645	L45309MH2004PLC147531	L45309MH2004PLC147531
Nature of issuing authority in country of incorporation or residence	RoC-Mumbai	RoC-Mumbai	RoC-Mumbai	RoC-Mumbai
Description of nature of related party relationship	Fellow Subsidiary company	Fellow Subsidiary company	Holding company	Holding company
Description of nature of transactions with related party	Various	Various	Various	Various
Related party transactions [Abstract]				
Advances taken during year related party transactions			1,58,14,922	3,48,18,598
Other related party transactions expense			3,65,476	26,341
Other related party transactions income		3,81,92,279	1,20,00,000	1,20,00,000
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions			157,99,38,320	156,41,23,398
Amounts receivable related party transactions	41,59,046		5,00,85,600	3,78,02,400
Description of other related party transactions which are necessary for understanding of financial statements	3397767			

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Disclosure of relationship and transactions between related parties [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	RELIANCE GENERAL INSURANCE COMPANY LIMITED_A215		ZAPAK DIGITAL ENTERTAINMENT LIMITED_A216	
	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	RELIANCE GENERAL INSURANCE COMPANY LIMITED	RELIANCE GENERAL INSURANCE COMPANY LIMITED	ZAPAK DIGITAL ENTERTAINMENT LIMITED	ZAPAK DIGITAL ENTERTAINMENT LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U66603MH2000PLC128300	U66603MH2000PLC128300	U99999MH2005PLC158036	U99999MH2005PLC158036
Nature of issuing authority in country of incorporation or residence	RoC-Mumbai	RoC-Mumbai	RoC-Mumbai	RoC-Mumbai
Description of nature of related party relationship	Fellow Subsidiary company	Fellow Subsidiary company	Fellow Subsidiary company	Fellow Subsidiary company
Description of nature of transactions with related party	Expense paid	Various	Trade Receivables	Trade Receivables
Related party transactions [Abstract]				
Other related party transactions expense	26,050			
Outstanding balances for related party transactions [Abstract]				
Amounts receivable related party transactions			84,16,300	84,16,300

Unless otherwise specified, all monetary values are in INR

	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014
Disclosure of notes on related party explanatory [TextBlock]	Textual information (37) [See below]	
Whether there are any related party transactions during year	Yes	Yes
Whether company is subsidiary company	Yes	Yes
Section under which company is subsidiary	Section 2(87)(ii)	Section 2(87)(ii)



Disclosure of notes on related party explanatory [Text Block]

As per Accounting Standard-18 and the provisions of Companies Act, 2013, the Companys related parties and transactions are disclosed below:

(i)	Names of Related Parties and Related Party Relationship								
	a.	Holding Company Reliance Communications Holding Company Ltd.							
	b.	Fellow Subsidiary Company							
		Reliance Capital Limited	Fellow Subsidiary Company upto 27 March 2015.						
		Reliance General Insurance Co. Limited	Fellow Subsidiary Company upto 27 March 2015.						
		Zapak Digital Entertainment Limited	Fellow Subsidiary Company						
			(Amount in Rs.)						
(ii)	Transactions with Related Parties	Holding companies	Fellow Subsidiary companies	Total					
	Income Heads								
	Rental Income			1 20 00	30 24 00	1 50 24 00			
				(1 20 00)	(1 63 03)	(2 83 03 800)			
	Expense Paid								
	Insurance Expenses			3 65 476	26 050	3 91 526			
				(26 341)	-	(26 341)			
						;			
	Loans and Advances								
	Loans and Advances Taken		1 58 14 922	-	1 58 14 922	(3 48 18 598)			
						(3 48 18 598)			
	Balance outstanding as on March 31, 2015								



Payables	99	-	157 99
	38		38 320
	320		
	156		
	41	-	156 41
	23		23 398
	398		

Receivables	5 00	7 72	12
	85	63	73
	600	701	49
			301
		(3	(7
		78	17
		02	19
		400)	624)

Previous years figures
have been given in
brackets

[201400] Notes - Leases

Unless otherwise specified, all monetary values are in INR

	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014
Disclosure of leases explanatory [TextBlock]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No

[300300] Notes - Earnings per share

Unless otherwise specified, all monetary values are in INR

	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014
Disclosure of earnings per share explanatory [TextBlock]		
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Profit (loss) for period	-5,46,42,648	-27,32,003
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	-5,46,42,648	-27,32,003

[202800] Notes - Subsidiary information

Unless otherwise specified, all monetary values are in INR

	01/04/2014 to 31/03/2015
Disclosure of subsidiary information explanatory [TextBlock]	
Whether company has subsidiary companies	No
Whether company has subsidiary companies which are yet to commence	No
Whether company has subsidiary companies liquidated or sold during year	No



[201900] Notes - Income taxes

Unless otherwise specified, all monetary values are in INR

	01/04/2014 to 31/03/2015
Disclosure of notes on income taxes explanatory [TextBlock]	Textual information (38) [See below]

Textual information (38)**Disclosure of notes on income taxes explanatory [Text Block]****Deferred Taxation**

In compliance with AS-22, Accounting for Taxes on Income issued by The Institute of Chartered Accountants of India, the deferred tax asset arising on account of the brought forward losses, unabsorbed depreciation and current year loss etc. has not been recognized in view of consideration of prudence and uncertainty regarding the realization of the same in the foreseeable future.

[202400] Notes - Investments in associates

Unless otherwise specified, all monetary values are in INR

	01/04/2014 to 31/03/2015
Disclosure of notes on investment in associates explanatory [TextBlock]	
Whether company has invested in associates	No
Whether company has associates which are yet to commence operations	No

[202500] Notes - Financial reporting of interests in joint ventures

Unless otherwise specified, all monetary values are in INR

	01/04/2014 to 31/03/2015
Disclosure of notes on interests in joint ventures explanatory [TextBlock]	
Whether company has invested in joint ventures	No
Whether company has joint ventures which are yet to commence operations	No
Whether company has joint ventures liquidated or sold during year	No

[201500] Notes - Impairment

Unless otherwise specified, all monetary values are in INR

	01/04/2014 to 31/03/2015
Disclosure of impairment of assets explanatory [TextBlock]	Textual information (39) [See below]



Textual information (39)

Disclosure of impairment of assets explanatory [Text Block]

As per internal assessment of the company, there is no asset requiring provision for asset impairment as on March 31, 2015 as per AS-28 Impairment of assets.

[202100] Notes - Other provisions, contingent liabilities and contingent assets**Disclosure of other provisions [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of other provisions [Axis]	Company total other provisions [Member]		Warranty provision [Member]	
	31/03/2015	31/03/2014	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014
Disclosure of other provisions [Abstract]				
Disclosure of other provisions [LineItems]				
Reconciliation of changes in other provisions [Abstract]				
Changes in other provisions [Abstract]				
Additional provisions, other provisions			0	0
Increase in existing other provisions			0	0
Provision used, other provisions			0	0
Unused provision reversed, other provisions			0	0
Total changes in other provisions			0	0
Other provisions at end of period	0	0	0	0
Asset recognised for expected reimbursement other provisions			0	0
Expected reimbursement other provisions			0	0

Disclosure of other provisions [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of other provisions [Axis]	Warranty provision [Member]	Restructuring provision [Member]		
		01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013
Disclosure of other provisions [Abstract]				
Disclosure of other provisions [LineItems]				
Reconciliation of changes in other provisions [Abstract]				
Changes in other provisions [Abstract]				
Additional provisions, other provisions		0	0	
Increase in existing other provisions		0	0	
Provision used, other provisions		0	0	
Unused provision reversed, other provisions		0	0	
Total changes in other provisions		0	0	
Other provisions at end of period	0	0	0	0
Asset recognised for expected reimbursement other provisions		0	0	
Expected reimbursement other provisions		0	0	



Disclosure of other provisions [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of other provisions [Axis]	Legal proceedings provision [Member]			Refunds provision [Member]
	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013	01/04/2014 to 31/03/2015
Disclosure of other provisions [Abstract]				
Disclosure of other provisions [LineItems]				
Reconciliation of changes in other provisions [Abstract]				
Changes in other provisions [Abstract]				
Additional provisions, other provisions	0	0		0
Increase in existing other provisions	0	0		0
Provision used, other provisions	0	0		0
Unused provision reversed, other provisions	0	0		0
Total changes in other provisions	0	0		0
Other provisions at end of period	0	0	0	0
Asset recognised for expected reimbursement other provisions	0	0		0
Expected reimbursement other provisions	0	0		0

Disclosure of other provisions [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of other provisions [Axis]	Refunds provision [Member]	
	01/04/2013 to 31/03/2014	31/03/2013
Disclosure of other provisions [Abstract]		
Disclosure of other provisions [LineItems]		
Reconciliation of changes in other provisions [Abstract]		
Changes in other provisions [Abstract]		
Additional provisions, other provisions	0	
Increase in existing other provisions	0	
Provision used, other provisions	0	
Unused provision reversed, other provisions	0	
Total changes in other provisions	0	
Other provisions at end of period	0	0
Asset recognised for expected reimbursement other provisions	0	
Expected reimbursement other provisions	0	

[202700] Notes - Cash flow statements

Unless otherwise specified, all monetary values are in INR

	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014	31/03/2013
Disclosure of cash flow statement explanatory [TextBlock]			
Cash and cash equivalents if different from balance sheet [Abstract]			
Cash and cash equivalents cash flow statement	1,33,115	5,46,993	2,60,793
Total cash and cash equivalents	1,33,115	5,46,993	
Income taxes paid (refund) [Abstract]			
Income taxes paid (refund), classified as operating activities	13,86,988	0	
Total income taxes paid (refund)	13,86,988	0	



[100200] Statement of profit and loss

Unless otherwise specified, all monetary values are in INR

	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014
Statement of profit and loss [Abstract]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	0	0
Revenue from sale of services	0	0
Other operating revenues	1,75,13,400	(A) 1,91,18,600
Total revenue from operations other than finance company	1,75,13,400	1,91,18,600
Total revenue from operations	1,75,13,400	1,91,18,600
Other income	0	(B) 2,82,77,235
Total revenue	1,75,13,400	4,73,95,835
Expenses [Abstract]		
Cost of materials consumed	0	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	0	0
Finance costs	0	0
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	5,89,99,194	3,22,39,908
Total depreciation, depletion and amortisation expense	5,89,99,194	3,22,39,908
CSR expenditure	0	0
Other expenses	1,31,56,854	1,78,87,930
Total expenses	7,21,56,048	5,01,27,838
Total profit before prior period items, exceptional items, extraordinary items and tax	-5,46,42,648	-27,32,003
Total profit before extraordinary items and tax	-5,46,42,648	-27,32,003
Total profit before tax	-5,46,42,648	-27,32,003
Tax expense [Abstract]		
Total tax expense	0	0
Total profit (loss) for period from continuing operations	-5,46,42,648	-27,32,003
Total profit (loss) for period before minority interest	-5,46,42,648	-27,32,003
Total profit (loss) for period	-5,46,42,648	-27,32,003
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] -15.33	[INR/shares] -0.77
Diluted earnings per equity share	[INR/shares] -15.33	[INR/shares] -0.77

Footnotes

(A) Rental Income 28303800 Less: Rate Difference 9185200

(B) Balance written back



[300500] Notes - Subclassification and notes on income and expenses

Unless otherwise specified, all monetary values are in INR

	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from sale of products [Abstract]		
Revenue from sale of products [Abstract]		
Revenue from sale of products, gross	0	0
Total revenue from sale of products	0	0
Disclosure of revenue from sale of services [Abstract]		
Revenue from sale of services [Abstract]		
Revenue from sale of services, gross	0	0
Total revenue from sale of services	0	0
Disclosure of other operating revenues [Abstract]		
Disclosure of notes on other operating revenues explanatory [TextBlock]	Textual information (40) [See below]	
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	1,75,13,400	1,91,18,600
Total other operating revenues	1,75,13,400	(A) 1,91,18,600
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Total interest income	0	0
Dividend income [Abstract]		
Total dividend income	0	0
Other non-operating income [Abstract]		
Excess provisions written back	0	(B) 2,82,77,235
Total other non-operating income	0	2,82,77,235
Total other income	0	(C) 2,82,77,235
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Total interest expense	0	0
Total finance costs	0	0
Employee benefit expense [Abstract]		
Salaries and wages	0	0
Total employee benefit expense	0	0
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	52,91,423	52,91,423
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	3,91,526	26,341
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	(D) 45,726	(E) 66,809
Total rates and taxes excluding taxes on income	45,726	66,809
Legal professional charges	9,000	6,87,654
Directors sitting fees	0	0
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Cost information technology [Abstract]		
Information technology	0	0
Doubtful debts created	0	0
Doubtful loans advances created	0	0
Assets liabilities [Abstract]		
Provision for expenditure written off [Abstract]		

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Total miscellaneous expenditure written off	0	0
Bad debts written off	0	0
Bad debts advances written off	0	0
Total write-off assets liabilities	0	0
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolition and destruction of depreciable tangible asset	0	0
Payments to auditor [Abstract]		
Payment for audit services	50,000	35,000
Payment for taxation matters	25,000	15,000
Payment for other services	15,000	0
Total payments to auditor	90,000	50,000
Miscellaneous expenses	(F) 73,29,179	(G) 1,17,65,703
Total other expenses	1,31,56,854	1,78,87,930

Footnotes

(A) Rental Income 28303800 Less: Rate Difference 9185200

(B) Balance written back

(C) Balance written back

(D) Interest on Service Tax

(E) Interest on Service Tax

(F) Includes (a) Rates and taxes 7325890; (b) Sundry 3289

(G) Includes (a) Rates and taxes 11743781; (b) Sundry 21922

Textual information (40)

Disclosure of notes on other operating revenues explanatory [Text Block]

Rental income is booked on the basis of provisional rate where the rent agreement are in process of finalization. The increase or decrease due to any change in rate of earlier years upon finalization of rent agreement is booked as rate difference during the year in which rent agreement is finalized.

[300600] Notes - Additional information statement of profit and loss

Unless otherwise specified, all monetary values are in INR

	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014
Additional information on profit and loss account explanatory [TextBlock]	Textual information (41) [See below]	
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Total gross income from services rendered	0	0
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
Total earnings in foreign currency	0	0
Total revenue from sale of products	0	0
Domestic revenue services	0	0
Total revenue from sale of services	0	0
Gross value of transaction with related parties as per AS-18	1,54,15,526	2,83,30,141
Bad debts of related parties as per AS-18	0	0



Textual information (41)

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

Rental income is booked on the basis of provisional rate where the rent agreement are in process of finalization. The increase or decrease due to any change in rate of earlier years upon finalization of rent agreement is booked as rate difference during the year in which rent agreement is finalized.

[300100] Notes - Revenue

Unless otherwise specified, all monetary values are in INR

	01/04/2014 to 31/03/2015
Disclosure of revenue explanatory [TextBlock]	Textual information (42) [See below]

Textual information (42)

Disclosure of revenue explanatory [Text Block]

Rental income is booked on the basis of provisional rate where the rent agreement are in process of finalization. The increase or decrease due to any change in rate of earlier years upon finalization of rent agreement is booked as rate difference during the year in which rent agreement is finalized.



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[300700] 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 INR

Key managerial personnels and directors [Axis]	GAURANG CHHOTALAL SHAH_A213	Hitesh Kumar Chawda_A216	Nilesh Balu Nawale _A217	PRAKASH SHENOY_A214
	01/04/2014 to 31/03/2015	01/04/2014 to 31/03/2015	01/04/2014 to 31/03/2015	01/04/2014 to 31/03/2015
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	GAURANG CHHOTALAL SHAH	Hitesh Kumar Chawda	Nilesh Balu Nawale	PRAKASH SHENOY
Director identification number of key managerial personnel or director	00004408	00373540	07135017	00005394
Date of birth of key managerial personnel or director	13/12/1961	21/06/1969	10/01/1992	05/01/1973
Designation of key managerial personnel or director	Other Non Executive Director	Other Non Executive Director	Independent Director	Other Non Executive Director
Qualification of key managerial personnel or director	M.Com, FCS	B.Com,ACS	B.com	B.Com, LLB,ACS
Shares held by key managerial personnel or director	[shares] 1	[shares] 5	[shares] 0	[shares] 1
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	0	0	0	0
Perquisites key managerial personnel or director	0	0	0	0
Profits in lieu of salary key managerial personnel or director	0	0	0	0
Gross salary to key managerial personnel or director	0	0	0	0
Sitting fees key managerial personnel or director	0	0	0	0
Stock option key managerial personnel or director	0	0	0	0
Sweat equity key managerial personnel or director	0	0	0	0
Commission as percentage of profit key managerial personnel or director	0	0	0	0
Other commission key managerial personnel or director	0	0	0	0
Other compensation key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	0	0	0	0



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 INR

Key managerial personnels and directors [Axis]	SATYENDRA MOHANLAL SARUPRIA_A215
	01/04/2014 to 31/03/2015
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	SATYENDRA MOHANLAL SARUPRIA
Director identification number of key managerial personnel or director	00270718
Date of birth of key managerial personnel or director	17/12/1954
Designation of key managerial personnel or director	Independent Director
Qualification of key managerial personnel or director	CA
Shares held by key managerial personnel or director	[shares] 0
Key managerial personnel or director remuneration [Abstract]	
Gross salary to key managerial personnel or director [Abstract]	
Salary key managerial personnel or director	0
Perquisites key managerial personnel or director	0
Profits in lieu of salary key managerial personnel or director	0
Gross salary to key managerial personnel or director	0
Sitting fees key managerial personnel or director	0
Stock option key managerial personnel or director	0
Sweat equity key managerial personnel or director	0
Commission as percentage of profit key managerial personnel or director	0
Other commission key managerial personnel or director	0
Other compensation key managerial personnel or director	0
Total key managerial personnel or director remuneration	0

[301000] Notes - Corporate social responsibility

Unless otherwise specified, all monetary values are in INR

	01/04/2014 to 31/03/2015	01/04/2013 to 31/03/2014
Disclosure of corporate social responsibility explanatory [TextBlock]		
Whether provisions of corporate social responsibility are applicable on company	No	No



CAMPION PROPERTIES LIMITED
Standalone Financial Statements for period 01/04/2015 to 31/03/2016

[400100] Disclosure of general information about company

Unless otherwise specified, all monetary values are in INR

	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015
Name of company	CAMPION PROPERTIES LIMITED	
Corporate identity number	U55101MH2001PLC218815	
Permanent account number of entity	AABCH1761P	
Address of registered office of company	H Block , 1St Floor Dhirubhai Ambani Knowledge City Navi Mumbai Thane , MAHARASHTRA , INDIA - 400710	
Type of industry	Commercial and Industrial	
Date of board meeting when final accounts were approved	06/05/2016	
Date of start of reporting period	01/04/2015	01/04/2014
Date of end of reporting period	31/03/2016	31/03/2015
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Actual	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	Yes	
Complete postal address of place of maintenance of computer servers (storing accounting data)	H Block, 1st Floor, Dhirubhai Ambani Knowledge City, Navi Mumbai - 400710. Ph. No. 022-30386286	
Name of city of place of maintenance of computer servers (storing accounting data)	N A V I MUMBAI	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	MAHARASHTRA	
Pin code of place of maintenance of computer servers (storing accounting data)	400710	
Name of district of place of maintenance of computer servers (storing accounting data)	N A V I MUMBAI	
ISO country code of place of maintenance of computer servers (storing accounting data)	IND	
Name of country of place of maintenance of computer servers (storing accounting data)	INDIA	
Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data)	022-30386286	



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[400400] Disclosures - Directors report**Details of directors signing board report [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing board report [Axis]	01	02
	01/04/2015 to 31/03/2016	01/04/2015 to 31/03/2016
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	GAURANG	HITESH
Middle name of director	CHHOTALAL	KUMAR
Last name of director	SHAH	CHAWDA
Designation of director	Director	Director
Director identification number of director	00004408	00373540
Date of signing board report	06/05/2016	06/05/2016

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Unless otherwise specified, all monetary values are in INR

	01/04/2015 to 31/03/2016
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	As given below
Disclosure relating to amounts if any which is proposed to carry to any reserves	As given below
Disclosures relating to amount recommended to be paid as dividend	As given below
Details regarding energy conservation	As given below
Details regarding technology absorption	As given below
Details regarding foreign exchange earnings and outgo	As given below
Disclosures in director's responsibility statement	As given below
Details of material changes and commitment occurred during period affecting financial position of company	As given below
Particulars of loans guarantee investment under section 186 [TextBlock]	As given below
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	As given below
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Whether there are material contracts/arrangements/transactions at arm's length basis	No
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (2) [See below]
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	As given below
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	As given below
Disclosure of statement on development and implementation of risk management policy [TextBlock]	As given below
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	As given below
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	As given below
Disclosure of change in nature of business [TextBlock]	As given below
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	As given below
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	As given below
Details relating to deposits covered under chapter v of companies act [TextBlock]	As given below
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	As given 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]	As given below
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	As given below
Disclosure of appointment and remuneration of managerial personnels	As given below
tings of board	[pure] 4



Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

Dear Shareowners,

Your Directors present the 14th Annual Report and the audited accounts of the Company for the financial year ended March 31, 2016.

Financial performance and Business Operations

Your Company providing facility usage services to the client at the premises of the Company in Delhi. During the year under review, your Company has earned income of Rs. 2,21,20,900/- against Rs. 1,75,13,400/- in the previous year. The Company has incurred loss of Rs. 4,35,60,405/- for the year as compared to loss of Rs. 5,46,42,648/- in the previous year.

Dividend

During the year under review, the Board of Directors has not recommended any dividend on the equity shares of the Company.

Reserve

In view of the loss, no amount has been carried to any reserve.

Subsidiary / Holding Company

There was no subsidiary company as on March 31, 2016. Reliance Communications Limited remains the holding company.

Deposits

The Company has not accepted deposit from the public falling within the ambit of Section 73 of the Companies Act, 2013 (Act) and the Companies (Acceptance of Deposits) Rules, 2014.



, Guarantees or Investments

The Company has not made any loans, provided any guarantee or made any investments within the preview of Section 186 of the Act.

Directors

During the year under review, in terms of the provisions of the Act, the Company appointed Shri Parthiv V. Parekh (DIN: 00966430) w.e.f. May 23, 2015 as an additional Independent Director of the Company. The shareholders of the Company at the Annual General Meeting held on September 29, 2015 appointed Shri Parthiv V. Parekh as an Independent Director of the Company for a period of 5 years w.e.f. May 23, 2015.

During the current year, Shri Nilesh Balu Nawale, Independent Director of the Company had resigned w.e.f. May 23, 2015. The Board place on records the appreciation and guidance received from him during his tenure in the Company.

The Company has received declarations from all the Independent Directors of the Company confirming that they meet the criteria of independence as prescribed under the Act.

Shri Prakash Shenoy (DIN: 00005394), Director is retiring by rotation at the ensuing Annual General Meeting and is eligible for re-appointment, offers himself for re-appointment at the ensuing Annual General Meeting.

Key Managerial Personnel

As per Section 203 of the Act, the Company is not required to appoint Key Managerial Personnel of the Company.

Policy on Directors, Key Managerial Personnel and other Senior Employees Appointment and Remuneration

The Nomination and Remuneration Committee of the Board has devised a policy for selection and appointment of Directors, Senior Management. The Committee has formulated the criteria for determining qualifications, positive attributes and independence of a e Committee has also devised a policy relating to remuneration for Key Managerial Personnel and senior management company does not have any Whole-time Director/ Managing Director on its Board. The policy on the above is attached as



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Evaluation of Directors, Board and Committees

As per the requirement of the Act, policy for performance evaluation of the individual directors, Board and its Committee, which includes criteria for performance evaluation not applicable to the Company.

Directors Responsibility Statement

Pursuant to the requirements under Section 134(3)(c) of the Companies Act, 2013 with respect to Directors Responsibility Statement, it is hereby confirmed that:

(i) in the preparation of the annual financial statements for financial year ended March 31, 2016, the applicable Accounting Standards had been followed along with proper explanation relating to material departures, if any;

(ii) the Directors had 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 as at March 31, 2016 and of the loss of the Company for the year ended on that date;

(iii) the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

(iv) the Directors had prepared the annual financial statements for the financial year ended March 31, 2016 on a going concern basis;

(v) The Directors had laid down internal financial controls to be followed by the Company and such financial controls are adequate and are operating effectively, and

(vi) the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws were in place and were adequate and operating effectively.



actions

transactions that were entered into during the financial year were on an arms length basis and were in the ordinary course of no materially significant related party transactions made by the Company

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Personnel or other designated persons, which may have a potential conflict with the interest of the Company at large.

None of the Directors has any pecuniary relationships or transactions vis-à-vis the Company.

Material Changes and Commitments if any affecting the financial position of the Company

There was no material change and commitment affecting the financial position of the Company.

Meetings of the Board

During the year, four Board Meetings were held on May 23, 2015, August 12, 2015, November 3, 2015, and January 11, 2016. The maximum time gap between any two meetings was 82 days and the minimum gap was 68 days. The meetings are normally held at Mumbai.

Risk Management

The Company has a business risk management framework to identify, evaluate business risks and opportunities. This framework seeks to create transparency, minimise adverse impact on the business objective and enhance company's competitive advantage. The business risk framework defines the risk management approach across the Company at various levels including documentation and reporting. The framework has different risk models, which helps in identifying risk trend, exposure and potential impact analysis at a Company level.

Auditors and Auditors Report

M/s. A S P & Co., Chartered Accountants, the Auditors of the Company hold office until the conclusion of the ensuing Annual General Meeting (AGM) and are eligible for re-appointment.

The Company has received letter from M/s. A S P & Co., Chartered Accountants; to the effect that their appointment, if made, would be within the prescribed limits under Section 143(3) of the Companies Act, 2013 and that they are not disqualified from appointment as Statutory Auditors of the Company.

Your Directors have therefore proposed to appoint M/s. Pathak H.D. & Associates, Chartered Accountants as the Statutory Auditors of the Company for a period of 5 years subject to the approval of the members at the ensuing AGM.



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Your Directors would like to express their sincere appreciation for the co-operation and assistance received from stakeholders and other business constituents during the year under review.

For and on behalf of the Board of Directors

Hitesh Chawda

Director

DIN: 00373540

May 6, 2016

ent and remuneration of Directors, Key Managerial Personnel and Senior Management employees.



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1. Introduction

1.1 Campion Properties Limited considers human resources as its invaluable assets. The policy aims to harmonize the aspirations of the directors/ employees with the goals of the Company.

1.2 Human capital is a strategic source of value creation. As part of progressive HR Philosophy, it is necessary to have in place a comprehensive Compensation Policy, which is in line with the industry trend and is employee friendly.

2. Objectives:

2.1 Ensuring that the quantum and composition of remuneration is reasonable and sufficient to attract, retain and motivate employees, to run the Company successfully.

2.2 Ensuring that relationship of remuneration to performance is clear and meets the performance benchmarks.

2.3 Ensure that annual compensation review considers industry/ business outlook and strategies adopted by industry peers, differentiates employees based on their performance/skill sets and also protects employees, particularly those in junior cadre, against inflationary pressures;

2.4 Retention of high performers at all levels and those playing critical roles.

3. Scope

The Board has constituted the Nomination and Remuneration Committee in line with the requirements under the provisions of the Companies Act, 2013. This Policy sets out the broad guiding principles for the Committee for recommending to the Board for the appointment and remuneration of the directors, key managerial personnel, Senior managerial personnel of the Company.

4. Definitions

4.1. Director means a director appointed to the Board of the Company.

4.2. Key Managerial Personnel means

- (i) the Chief Executive Officer or the Managing Director or the Manager;
- (ii) the Company Secretary;
- (iii) the Whole-time Director;
- (iv) the Chief Financial Officer; and

cer as may be prescribed under the Companies Act, 2013.



4.3.Senior Management means personnel of the company who are members of its core management team excluding Board of Directors comprising all members of management one level below the executive directors, if any.

5. Policy:

5.1. Appointment of Directors/ Key Managerial / Senior Management personnel

The Nomination and Remuneration Committee, inter alia, considers qualifications, positive attributes, areas of expertise and number of Directorships and Memberships held in various committees of other companies by such persons for Selection. The Board considers the recommendation of the Committees and takes appropriate decision. The Company also considers the requirement of skills and effectiveness of persons contributing to the Companys business and policy decisions of the Company.

5.2. Remuneration to Directors/ Key Managerial Personnel

5.2.1 The remuneration of the Directors/ Managing Directors/ Whole time Directors and Manager etc. will be governed as per provisions contained in the Companies Act, 2013 and rules made therein from time to time.

5.2.2 Non-Executive Directors shall be entitled to sitting fees for attending the meetings of the Board and the Committees thereof as approved by the Board of Directors from time to time. The Non-Executive Directors shall also be entitled to profit related Commission, if approved by the Board, in addition to the sitting fees.

5.2.3 The Board, on the recommendation of the Nomination and Remuneration Committee, shall review and approve the remuneration payable to the Directors/ Key Managerial Personnel/ Senior Management Personnel of the Company within the overall limits, if any, approved by the shareholders.

5.2.4 The remuneration structure shall include the following components:

- (i) Basic Pay
- (ii) Perquisites and Allowances
- (iii) Stock Options, if any.
- (iv) Commission (Applicable in case of Executive Directors/ Directors)
- (v) Retiral benefits
- (vi) Annual Performance Linked Incentives

5.2.5 The Annual Plan, Objectives, financial results of the Company shall be reviewed by the Nomination and Remuneration Committee and Performance Incentives, increment, revision in remuneration etc. will be proposed based on the achievements.



other employees

Employees shall be assigned grades/bands according to their qualifications and work experience, competencies, as well as their roles and responsibilities in the organization. Individual remuneration shall be determined within the appropriate grade/bands and shall be based on various factors such as job profile, skill sets, seniority, experience, performance and prevailing remuneration levels for equivalent jobs.

6. Retention Features as part of Compensation Package

Based on the organizational need for retaining performing employees and those in critical roles, certain retention features may be rolled out as part of the overall compensation package. These may take form of Retention Bonuses (RBs); Special Monetary Programs (SMPs), Long-term Incentives (LTIs) etc.

7. Modification and Amendment:

The policy is subject to modification, amendment and alterations by the management at any time without assigning any reasons.

Annexure C

(A) Conservation of Energy-

The steps taken or impact on conservation of energy

The Company requires energy for its operations and the Company is making all efforts to conserve energy by monitoring energy costs and periodically reviews of the consumption of energy. It also takes appropriate steps to reduce the consumption through efficiency in usage and timely maintenance / installation / up gradation of energy saving devices, wherever applicable.

The steps taken by the Company for utilizing alternate sources of energy

The capital investment on energy conservation equipments

(B) Technology Absorption-



le towards technology absorption

The Company uses latest technology and equipments into the business. Further the Company is not engaged in any

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ii. The benefits derived like product improvement, cost reduction, product development or import substitution

iii. In case of imported technology (imported during the last three years reckoned from the beginning of the financial year)

(a) The details of technology imported

(b) The year of import

(c) Whether technology been fully absorbed

(d) If not fully absorbed, areas where absorption has not taken place, and the reasons thereof.

iv. The expenditure incurred on Research and development

The Company has not spent any amount towards research and developmental activities and has been active in harnessing and tapping the latest and the best technology in the industry.

(C) Foreign Exchange Earnings and Outgo:

a. Total Foreign Exchange earned : Rs. NIL

b. Total Foreign Exchange outgo : Rs. NIL



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Textual information (2)

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

FORM NO. MGT 9

EXTRACT OF ANNUAL RETURN

As on financial year ended on March 31, 2016

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

I. REGISTRATION AND OTHER DETAILS:

i. CIN	U55101MH2001PLC218815
ii. Registration Date	23/08/2001
iii. Name of the Company	Campion Properties Limited
iv. Category/Sub-category of the Company	Public Company/ Limited by Shares
v. Address of the Registered office and contact details	H Block, 1st Floor, Dhirubhai Ambani Knowledge City, Navi Mumbai 400710. Ph. No. 022-30386286
vi. Whether listed company	No
vii. Name, Address & contact details of the Registrar and Transfer Agent, if any.	Karvy Computershare Private Limited Karvy Selenium, Tower - B Plot No. 31 & 32, Survey No. 116/22, 115/24, 115/25, Financial District, Nanakramguda Hyderabad - 500 032 Phone No. +91 40 6716 1500 Fax : +91 40 6716 1791



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:-

SI. No.	Name and Description of main products / services	NIC Code of the Product/service	% to total turnover of the company
1.	Real estate activities/Rental Income	6810	100%

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES -

SI. No.	Name and Address of the Company	CIN/GLN	Holding/ Subsidiary/ Associate	% of Shares Held	Applicable Section
1	Reliance Communications Limited H Block, 1st Floor, Dhirubhai Ambani Knowledge City, Navi Mumbai-400710	L45309MH2004PLC147531	Holding Company	100 %	Section 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	% of	% Change during the year
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	Demat	Physical	Total	Total	Demat	Physical	Total	Total	
				Shares				Shares	
A. Promoters									
(1) Indian	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
a) Individual/ HUF	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
b) Central Govt	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
c) State Govt(s)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
d) Bodies Corp.	3563573	28*	3563601*	100%	3563573	28*	3563601*	100%	NIL
e) Banks / FI	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
f) Any other.....	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Sub Total(A)(1) :-	3563573	28*	3563601*	100%	3563573	28*	3563601*	100%	NIL
(2)Foreign	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
a) NRIs-Individual	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
b)Others-Individuals	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
c) Bodies Corp.	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
d) Banks / FI	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
e) Any other.....	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Sub Total(A)(2)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Total shareholding of Promoter (A) =(A)(1)+(A)(2)	3563573	28*	3563601*	100%	3563573	28*	3563601*	100%	NIL
B. Public Shareholding	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL



a) Mutual Funds	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
b) Banks / FI	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
c) Central Govt	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
d) State Govt(s)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
e) Venture Capital Funds	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
f) Insurance Companies	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
g) FIIs	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
h) Foreign Venture Capital Funds	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
i) Others (specify)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Sub-total (B)(1):-	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL

2. Non-Institutions

a) Bodies Corp.

i) Indian	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
ii) Overseas	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
b) Individuals	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
ii) Individual shareholders holding nominal share capital in excess of Rs. 1 lakh	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL



Total Public Shareholding (B)=(B)(1)+ (B)(2)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
C. Shares held by Custodian for GDRs & ADRs	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Grand Total (A+B+C)	3563573	28*	3563601*	100%	3563573	28*	3563601*	100%	NIL

* Twenty Eight Shares jointly held by six individual with Reliance Communications Limited for statutory requirements.

ii) Shareholding of Promoter-

SI. No.	Shareholders Name	Shareholding at the beginning of the year		Shareholding at the end of the year		% change in shareholding during the year
		No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company	%of Shares Pledged / encumbered to total shares
1	Reliance Communications Limited	3563601*	100%	3563601*	100%	NIL
	Total	3563601*	100%	3563601*	100%	NIL

* Twenty Eight Shares jointly held by six individual with Reliance Communications Limited for statutory requirements.

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

SI. No.		Shareholding at the beginning of the year	Cumulative Shareholding during the year
	% of total		% of total
	No. of shares	No. of shares	shares of the company
	shares of the company		

Reliance
Communications



at the beginning of the year

3563601* 100% 3563601* 100%

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2.	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment /transfer / bonus/ sweat equity etc.):	-	-	-	-
3.	At the end of the year	3563601*	100%	3563601*	100%

* Twenty Eight Shares jointly held by six individual with Reliance Communications Limited for statutory requirements.

iv) Shareholding Pattern of top ten Shareholders:

(Other than Directors, Promoters and Holders of GDRs and ADRs): Not Applicable

SI.	For Each of the Top 10	Shareholding at the beginning	Cumulative Shareholding during the
No.	Shareholders	of the year	year
	% of total		% of total
No. of shares	shares of the company	No. of shares	shares of the company
1.	At the beginning of the year		
2.	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc):		
3.	At the end of the year (or on the date of separation, if separated during the year)		

v) Shareholding of Directors and Key Managerial Personnel:

SI.	For each of the Directors and KMP	Shareholding at the beginning	Cumulative Shareholding during the
No.		of the year	year
	% of		% of



No. of shares of the company	No. of shares	shares of the company		
Shri Prakash Shenoy- Director				
1. At the beginning of the year	1**	0.00	1**	0.00
2. Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):	NIL	NIL	NIL	NIL
3. At the end of the year	1**	0.00	1**	0.00
Shri Hitesh Chawda- Director				
1. At the beginning of the year	5**	0.00	5**	0.00
2. Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):	NIL	NIL	NIL	NIL
3. At the end of the year	5**	0.00	5**	0.00
Shri Gaurang Shah- Director				
1. At the beginning of the year	1**	0.00	1**	0.00
2. Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):	NIL	NIL	NIL	NIL
3. At the end of the year	1**	0.00	1**	0.00

** Share jointly held with Reliance Communications Limited for statutory requirements.



V. INDEBTEDNESS

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

(in Rs.)

Secured Loans excluding deposits Unsecured Loans Deposits Total Indebtedness

Indebtedness at the beginning of the financial year

-

157 99 38 320 - 157 99 38 320



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ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	-	157 99 38 320	-	157 99 38 320

Change in Indebtedness during the financial year

* Addition	-	-	-	-
* Reduction	-	5 24 18 700	-	5 24 18 700
Net Change	-	5 24 18 700	-	5 24 18 700

Indebtedness at the end of the financial year

i) Principal Amount	-	152 75 19 620	-	152 75 19 620
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	-	152 75 19 620	-	152 75 19 620

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL-

A. Remuneration to Managing Director, Whole-time Directors and/or Manager: Not Applicable

Sl. No.	Particulars of Remuneration	Name of MD/WTD/ Manager	Total Amount

Gross salary



provisions contained in section 17(1) of the Income

(c) Profits in lieu of salary under section 17(3) Income Tax Act, 1961

2 Stock Option

3 Sweat Equity

Commission
- as % of profit
- others, specify

Others, please specify

Total (A)

Ceiling as per the Act



other directors:- No remuneration paid

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Sl. No.	Particulars of Remuneration	Name of Directors			Total Amount	
1	Independent Directors	Shri Nilesh Balu Nawale***	Shri Satyendra Sarupria***	Shri Parthiv Parekh@	-	-
	Fee for attending Board/ Committee meetings	NIL	Rs. 90000	Rs. 60000	-	Rs. 150000
	Commission	NIL	NIL	-	-	NIL
	Others, please specify	NIL	NIL	-	-	NIL
	Total (1)	NIL	NIL	-	-	NIL
2	Other Non-Executive Directors	Shri Prakash Shenoy	Shri Gaurang Shah	Shri Hitesh Chawda	-	-
	Fee for attending Board/ Committee meetings	NIL	NIL	NIL	-	NIL
	Commission	NIL	NIL	NIL	-	NIL
	Others, please specify	NIL	NIL	NIL	-	NIL
	Total (2)	NIL	NIL	NIL	-	NIL
	Total (B)=(1+2)	NIL	NIL	NIL	-	NIL
	Total Managerial Remuneration	NIL	NIL	NIL	-	NIL
		-				
	Overall Ceiling as per the Act					

*** Ceased as Independent Director of the Company with effect from May 23, 2015



additional Independent Director of the Company with effect from May 23, 2015

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C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD : Not Applicable

Sl. No.	Particulars of Remuneration	Key Managerial Personnel		
		CEO	Company Secretary	CFO Total
1	Gross salary	-	-	- -
	(a) Salary as per provisions contained in section 17(1) of the Income Tax Act, 1961	-	-	-
	(b) Value of perquisites u/s 17(2) Income Tax Act, 1961	-	-	-
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	-	-	-
2	Stock Option	-	-	- -
3	Sweat Equity	-	-	- -
4	Commission	-	-	- -
	- as % of profit	-	-	-
	- others, specify	-	-	-
5	Others, please specify	-	-	- -
	Total	-	-	- -



S / PUNISHMENT/ COMPOUNDING OF OFFENCES:

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There were no penalties, punishment or compounding of offences to the Company, directors and other officers of the Company during the year ended March 31, 2016.

[400200] 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 INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	01/04/2015 to 31/03/2016	01/04/2015 to 31/03/2016
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 (3) [See below]	
Disclosure in auditors report relating to inventories		Textual information (4) [See below]
Disclosure in auditors report relating to loans		Textual information (5) [See below]
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013		Textual information (6) [See below]
Disclosure in auditors report relating to deposits accepted		Textual information (7) [See below]
Disclosure in auditors report relating to maintenance of cost records		Textual information (8) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (9) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues		Textual information (10) [See below]
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		Textual information (11) [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 (12) [See below]	
Disclosure in auditors report relating to managerial remuneration		Textual information (13) [See below]
Disclosure in auditors report relating to Nidhi Company		Textual information (14) [See below]
Disclosure in auditors report relating to transactions with related parties	Textual information (15) [See below]	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures		Textual information (16) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		Textual information (17) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Income Tax Act, 1934		Textual information (18) [See below]



Details regarding auditors [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Auditors [Axis]	1
	01/04/2015 to 31/03/2016
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	ASP. & Co
Name of auditor signing report	Rajendra Prasad
Firms registration number of audit firm	000576N
Membership number of auditor	098941
Address of auditors	19 A, Gobind Mansion, IInd Floor, H-Block, Connaught Circus, New Delhi -110001
Permanent account number of auditor or auditor's firm	AAJFA8155D
SRN of form ADT-1	S40786394
Date of signing audit report by auditors	06/05/2016
Date of signing of balance sheet by auditors	06/05/2016

Unless otherwise specified, all monetary values are in INR

	01/04/2015 to 31/03/2016
Disclosure in auditor's report explanatory [TextBlock]	Textual information (19) [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 (3)

Disclosure in auditors report relating to fixed assets

a) In our opinion and according to the information and explanation given to us during the course of audit, the company has maintained proper records showing full particulars including quantitative details and situation of fixed assets. b) In our opinion and according to the information and explanation given to us during the course of audit, fixed assets have been physically verified by the management at reasonable interval having regard to the size of the company and the nature, of its assets and no material discrepancy was noticed on such verification as compared to book records. c) In terms of the information and explanations sought by us and given by the company and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that the title deeds of immovable properties are held in the name of the company.

Textual information (4)

Disclosure in auditors report relating to inventories

In our opinion and according to the information and explanation given to us during the course of audit, the company does not have any inventory therefore clauses (ii) of the Companies (Auditor's Report) Order, 2016 are not applicable to the Company

Textual information (5)

Disclosure in auditors report relating to loans

iii) In our opinion and according to the information and explanation given to us during the course of audit, the Company has not granted any loans, secured or unsecured to companies, firms or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Therefore, clauses (a), (b) & (c) of (iii) the Companies (Auditor's Report) Order, 2016 are not applicable to the Company.



Textual information (6)

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

iv) In our opinion and according to the information and explanation given to us during the course of audit, the Company has not granted any loans, investment, guarantees and security. Therefore, clause (iv) of the Companies (Auditor's Report) Order, 2016 is not applicable to the Company.

Textual information (7)

Disclosure in auditors report relating to deposits accepted

v) In terms of the information and explanations sought by us and given by the company and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that the company has not accepted any deposit from the public in terms of Section 73 to 76 or any other relevant provisions of the Companies Act and the rules framed there under.

Textual information (8)

Disclosure in auditors report relating to maintenance of cost records

vi) In our opinion and according to the information and explanation given to us during the course of audit, the Central Government has not prescribed maintenance of cost records under section 148 (1) of the Companies Act, 2013 for the product of the company. Therefore, clause (vi) of the Companies (Auditor's Report) Order, 2016 is not applicable to the Company.



Textual information (9)

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

vii) a) In terms of the information and explanations sought by us and given by the company and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that the undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues as applicable have generally been regularly deposited with the appropriate authorities. There are no outstanding statutory dues for more than six months as on 31st March 2016.

b) In terms of the information and explanations sought by us and given by the company and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that there are no dues of income tax or sale tax or service tax or duty of customs or duty of excise or value added tax or cess which have not been deposited on account of any dispute, except as below:

Name of Statute	Nature Dues	Period to which it relates	Amount in Rs.	Forum where dispute is pending
Income Act, 1961	Tax Income Penalty	Tax A.Y. 2003-04	Rs. 27,00,000	ITAT

Textual information (10)

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

viii) In our opinion and according to the information and explanation given to us during the course of audit, the company does not have any loans or borrowings from any financial institution, banks, and government or debenture holders during the year. Therefore clause (viii) of the Companies (Auditor's Report) Order, 2016 are not applicable to the Company.

Textual information (11)

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

ix) In our opinion and according to the information and explanation given to us during the course of audit, the company did not raise any money by way of initial public offer or further public offer (including debt instruments) and term loans during the year. Therefore clause (ix) of the Companies (Auditor's Report) Order, 2016 are not applicable to the Company.



Textual information (12)

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

x) In our opinion and according to the information and explanation given to us during the course of audit, no fraud on the company or by the company, by its officers or employees has been noticed or reported during the course of our audit.

Textual information (13)

Disclosure in auditors report relating to managerial remuneration

xi) In our opinion and according to the information and explanation given to us during the course of audit, the Company has not paid managerial remuneration to any of its directors during the year. Therefore clause (xi) of the Companies (Auditor's Report) Order, 2016 are not applicable to the Company.

Textual information (14)

Disclosure in auditors report relating to Nidhi Company

xii) In our opinion and according to the information and explanation given to us during the course of audit, the company is not a Nidhi company. Therefore, clause (xii) of the Companies (Auditor's Report) Order, 2016 are not applicable to the Company.

Textual information (15)

Disclosure in auditors report relating to transactions with related parties

xiii) In terms of the information and explanations sought by us and given by the company and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that transactions with the related parties are in compliance with sections 177 & 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

Textual information (16)

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

xiv) In terms of the information and explanations sought by us and given by the company and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that the company has not made any preferential allotment or private placements of shares or fully or partly convertible debentures during the year.

Textual information (17)

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

In terms of the information and explanations sought by us and given by the company and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that the Company has not entered into non-cash transaction with directors or persons connected with him. Therefore, clause (xv) of the Companies (Auditor's Report) Order, 2016 are not applicable to the Company.

Textual information (18)

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

According to the information and explanation given to us during the course of audit, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.



Textual information (19)

Disclosure in auditor's report explanatory [Text Block]

Independent Auditor's Report

To the Members of Campion Properties Limited

Report on the Financial Statements

We have audited the accompanying financial statements of Campion Properties Limited ("the Company"), which comprise the Balance Sheet as at 31st March 2016, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matter stated in Section 134 (5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the Accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the 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 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 in accordance with the Standards on Auditing specified under Section 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 the 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 financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. The auditor is also responsible for evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the 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 financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the 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 31st March 2016, and its loss and its cash flows for the year ended on that date.

Emphasis of Matters:

. Note 23(i) in the financial statements which indicates that the Company has accumulated losses and its net worth has been fully eroded, the Company has incurred a net loss during the current and previous year(s) and, the Company's current liabilities exceeded its current assets as at the balance sheet date. These conditions, along with other matters set forth in Note 23(i), indicate the existence of a material uncertainty that may cast significant doubt about the Company's ability to continue as a going concern. However, the financial statements of the Company have been prepared on a going concern basis for the reasons stated in the said note.

Our opinion is not modified in this respect.

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 Companies Act, 2013, we give in the "Annexure A" a statement on the matters specified in paragraph 3 and 4 of the said Order, to the extent applicable.

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

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the 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 & Loss and Cash Flow Statement dealt with by this Report are in agreement with the books of account;
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under section 133 of the Act, read Rule 7 of Companies (Accounts) Rule 2014.
- e) The going concern matter described sub paragraph 3 under the emphasis of matters paragraph above, in our opinion, may have an adverse effect on the functioning of the company.
- f) On the basis of the written representations received from the directors as on 31st March, 2016 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2016 from being appointed as a director in terms of Section 164 (2) of the Act.
- g) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".



it to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and 14, in our opinion and to the best of our information and according to the explanations given to us:

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The Company does not have any pending litigations which would impact its financial position;

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 ASP and Co. (Firm Reg no.: 000576N)

Chartered Accountants

Rajendra Prasad

(Partner)

Membership No. 098941

Place : New Delhi

Date : May 6, 2016

ANNEXURE -B TO AUDITORS' REPORT

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

We have audited the internal financial controls over financial reporting of Campion Properties Limited ("the Company") as of 31st March 2016 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit.



audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the an audit of internal financial controls, both applicable to an audit of In

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Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

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

Meaning of Internal Financial Controls over Financial Reporting

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

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March 2016, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For ASP and Co. (Firm Reg no.: 000576N)

Chartered Accountants



Membership No. 098941

Place : New Delhi

Date : May 6, 2016

[400500] Disclosures - Secretarial audit report

Unless otherwise specified, all monetary values are in INR

	01/04/2015 to 31/03/2016
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No



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[100100] Balance sheet

Unless otherwise specified, all monetary values are in INR

	31/03/2016	31/03/2015
Balance sheet [Abstract]		
Equity and liabilities [Abstract]		
Shareholders' funds [Abstract]		
Share capital	3,56,36,010	3,56,36,010
Reserves and surplus	-38,11,75,737	-33,76,15,332
Total shareholders' funds	-34,55,39,727	-30,19,79,322
Share application money pending allotment	0	0
Non-current liabilities [Abstract]		
Long-term borrowings	0	0
Other long-term liabilities	0	0
Long-term provisions	0	0
Total non-current liabilities	0	0
Current liabilities [Abstract]		
Short-term borrowings	152,75,19,620	157,99,38,320
Trade payables	0	0
Other current liabilities	3,51,04,573	2,96,80,946
Short-term provisions	1,57,121	1,57,121
Total current liabilities	156,27,81,314	160,97,76,387
Total equity and liabilities	121,72,41,587	130,77,97,065
Assets [Abstract]		
Non-current assets [Abstract]		
Fixed assets [Abstract]		
Tangible assets	109,32,89,134	109,31,82,688
Intangible assets	0	0
Tangible assets capital work-in-progress	0	5,12,59,083
Total fixed assets	109,32,89,134	114,44,41,771
Non-current investments	0	0
Long-term loans and advances	1,84,84,017	1,84,84,017
Total non-current assets	111,17,73,151	116,29,25,788
Current assets [Abstract]		
Current investments	0	0
Inventories	0	0
Trade receivables	8,49,08,400	12,74,46,380
Cash and bank balances	30,12,105	1,33,115
Short-term loans and advances	1,75,47,931	1,72,91,782
Total current assets	10,54,68,436	14,48,71,277
Total assets	121,72,41,587	130,77,97,065



[400300] Disclosures - Signatories of financial statements**Details of directors signing financial statements [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing financial statements [Axis]	1	2
	01/04/2015 to 31/03/2016	01/04/2015 to 31/03/2016
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	GAURANG	HITESH
Middle name of director	CHHOTALAL	KUMAR
Last name of director	SHAH	CHAWDA
Designation of director	Director	Director
Director identification number of director	00004408	00373540
Date of signing of financial statements by director	06/05/2016	06/05/2016

[100400] Cash flow statement, indirect

Unless otherwise specified, all monetary values are in INR

	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015	31/03/2014
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 extraordinary items and tax	-4,35,60,405	-5,46,42,648	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments to profit (loss) [Abstract]			
Adjustments for depreciation and amortisation expense	5,11,52,637	5,89,99,194	
Other adjustments for non-cash items	16,24,900	0	
Total adjustments to profit (loss)	5,27,77,537	5,89,99,194	
Adjustments for working capital [Abstract]			
Adjustments for decrease (increase) in trade receivables	4,25,37,980	-1,79,24,355	
Adjustments for decrease (increase) in other current assets	3,19,916	-3,751	
Adjustments for increase (decrease) in other current liabilities	37,98,727	-12,70,252	
Total adjustments for working capital	4,66,56,623	-1,91,98,358	
Total adjustments for reconcile profit (loss)	9,94,34,160	3,98,00,836	
Net cash flows from (used in) operations	5,58,73,755	-1,48,41,812	
Income taxes paid (refund)	5,76,065	13,86,988	
Net cash flows from (used in) operating activities before extraordinary items	5,52,97,690	-1,62,28,800	
Net cash flows from (used in) operating activities	5,52,97,690	-1,62,28,800	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	-5,24,18,700	1,58,14,922	
Net cash flows from (used in) financing activities before extraordinary items	-5,24,18,700	1,58,14,922	
Net cash flows from (used in) financing activities	-5,24,18,700	1,58,14,922	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	28,78,990	-4,13,878	
Net increase (decrease) in cash and cash equivalents	28,78,990	-4,13,878	
Cash and cash equivalents cash flow statement at end of period	30,12,105	1,33,115	5,46,993

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[200100] Notes - Share capital**Disclosure of classes of share capital [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Share capital [Member]		Equity shares [Member]	
	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 36,00,000	[shares] 36,00,000	[shares] 36,00,000	[shares] 36,00,000
Value of shares authorised	3,60,00,000	3,60,00,000	3,60,00,000	3,60,00,000
Number of shares issued	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601
Value of shares issued	3,56,36,010	3,56,36,010	3,56,36,010	3,56,36,010
Number of shares subscribed and fully paid	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601
Value of shares subscribed and fully paid	3,56,36,010	3,56,36,010	3,56,36,010	3,56,36,010
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0	0	0
Total number of shares subscribed	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601
Total value of shares subscribed	3,56,36,010	3,56,36,010	3,56,36,010	3,56,36,010
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601
Value of shares called	3,56,36,010	3,56,36,010	3,56,36,010	3,56,36,010
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0	0	0	0
Calls unpaid by officers	0	0	0	0
Total calls unpaid by directors and officers	0	0	0	0
Calls unpaid by others	0	0	0	0
Total calls unpaid	0	0	0	0
Forfeited shares	0	0	0	0
Forfeited shares reissued	0	0	0	0
Value of shares paid-up	3,56,36,010	3,56,36,010	3,56,36,010	3,56,36,010
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued under scheme of remuneration	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0	[shares] 0	[shares] 0



Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Decrease in number of shares during period [Abstract]				
Number of shares bought back	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0	0	0	0
Amount of bonus issue during period	0	0	0	0
Amount of rights issue during period	0	0	0	0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0	0	0
Amount of other private placement issue during period	0	0	0	0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0	0	0
Amount of other preferential allotment issue during period	0	0	0	0
Amount of issue allotted for contracts without payment received in cash during period	0	0	0	0
Amount of issue under scheme of amalgamation during period	0	0	0	0
Amount of other issues during period	0	0	0	0
Amount of employee stock option plan issued during period	0	0	0	0
Amount of other issue arising out of conversion of securities during period	0	0	0	0
Total aggregate amount of increase in share capital during period	0	0	0	0
Decrease in share capital during period [Abstract]				
Decrease in amount of shares bought back	0	0	0	0
Other decrease in amount of shares	0	0	0	0
Total decrease in share capital during period	0	0	0	0
Total increase (decrease) in share capital	0	0	0	0
Share capital at end of period	3,56,36,010	3,56,36,010	3,56,36,010	3,56,36,010
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] 35,63,601	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601
Shares in company held by ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 35,63,601			35,63,601



Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0	0	0
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	Equity Shares		Equity Shares	
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Aggregate number of fully paid-up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Original paid-up value of forfeited shares	0	0	0	0
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]				
Application money received for allotment of securities and due for refund, principal	0	0	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0	0
Number of shares proposed to be issued	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0	0	0



Disclosure of classes of share capital [Table]

..(2)

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Classes of share capital [Axis]	Equity shares 1 [Member]	
	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015
Disclosure of classes of share capital [Abstract]		
Disclosure of classes of share capital [LineItems]		
Type of share	Equity	Equity
Number of shares authorised	[shares] 36,00,000	[shares] 36,00,000
Value of shares authorised	3,60,00,000	3,60,00,000
Number of shares issued	[shares] 35,63,601	[shares] 35,63,601
Value of shares issued	3,56,36,010	3,56,36,010
Number of shares subscribed and fully paid	[shares] 35,63,601	[shares] 35,63,601
Value of shares subscribed and fully paid	3,56,36,010	3,56,36,010
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0
Total number of shares subscribed	[shares] 35,63,601	[shares] 35,63,601
Total value of shares subscribed	3,56,36,010	3,56,36,010
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 35,63,601	[shares] 35,63,601
Value of shares called	3,56,36,010	3,56,36,010
Calls unpaid [Abstract]		
Calls unpaid by directors and officers [Abstract]		
Calls unpaid by directors	0	0
Calls unpaid by officers	0	0
Total calls unpaid by directors and officers	0	0
Calls unpaid by others	0	0
Total calls unpaid	0	0
Forfeited shares	0	0
Forfeited shares reissued	0	0
Value of shares paid-up	3,56,36,010	3,56,36,010
Par value per share	[INR/shares] 10	[INR/shares] 10
Amount per share called in case shares not fully called	[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in public offering	[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0
Decrease in number of shares during period [Abstract]		
Number of shares bought back	[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 35,63,601	[shares] 35,63,601
Reconciliation of value of shares outstanding [Abstract]		
n share capital [Abstract]		
in share capital during period [Abstract]		
nt of public issue during period	0	0
nt of bonus issue during period		0
nt of rights issue during period		0



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Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0
Amount of other private placement issue during period	0	0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0
Amount of other preferential allotment issue during period	0	0
Amount of issue allotted for contracts without payment received in cash during period	0	0
Amount of issue under scheme of amalgamation during period	0	0
Amount of other issues during period	0	0
Amount of employee stock option plan issued during period	0	0
Amount of other issue arising out of conversion of securities during period	0	0
Total aggregate amount of increase in share capital during period	0	0
Decrease in share capital during period [Abstract]		
Decrease in amount of shares bought back	0	0
Other decrease in amount of shares	0	0
Total decrease in share capital during period	0	0
Total increase (decrease) in share capital	0	0
Share capital at end of period	3,56,36,010	3,56,36,010
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] 35,63,601	[shares] 35,63,601
Shares in company held by ultimate holding company	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0
Shares in company held by associates of its ultimate 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] 35,63,601	[shares] 35,63,601
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	Equity Shares	
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0
Aggregate number of fully paid-up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0
Original paid-up value of forfeited shares	0	0
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]		
Application money received for allotment of securities and due for refund, principal	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0
Number of shares proposed to be issued	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0



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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
Name of shareholder [Axis]	Shareholder 1 [Member]		Shareholder 1 [Member]	
	31/03/2016	31/03/2015	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share			Equity Shares	Equity Shares
Name of shareholder			Reliance Communications Limited and its nominee's	Reliance Communications Limited and its nominee's
CIN of shareholder			L45309MH2004PLC147531	L45309MH2004PLC147531
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601
Percentage of shareholding in company			100.00%	100.00%

Unless otherwise specified, all monetary values are in INR

	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015
Disclosure of notes on 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

[200200] Notes - Reserves and surplus

Statement of changes in reserves [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Reserves [Member]		Surplus [Member]	
	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	-4,35,60,405	-5,46,42,648	-4,35,60,405	-5,46,42,648
Total additions to reserves	-4,35,60,405	-5,46,42,648	-4,35,60,405	-5,46,42,648
Total changes in reserves	-4,35,60,405	-5,46,42,648	-4,35,60,405	-5,46,42,648
Reserves at end of period	-38,11,75,737	-33,76,15,332	-38,11,75,737	-33,76,15,332

Statement of changes in reserves [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Surplus [Member]
	31/03/2014
Statement of changes in reserves [Abstract]	
Statement of changes in reserves [LineItems]	
Reserves at end of period	-28,29,72,684



[200300] Notes - Borrowings**Classification of borrowings [Table]**

..(1)

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Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Intercompany borrowings [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2016	31/03/2015	31/03/2016	31/03/2015
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	152,75,19,620	157,99,38,320	152,75,19,620	157,99,38,320

[201000] Notes - Tangible assets**Disclosure of additional information tangible assets [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]		Land [Member]			
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]		Assets held under lease [Member]	
	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	-	-	-	-	Straight Value	Straight Value
Useful lives or depreciation rates tangible assets	NA	NA	NA	NA	AS PER ACCOUNTING POLICY	AS PER ACCOUNTING POLICY

Disclosure of additional information tangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Buildings [Member]				Plant and equipment [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	-	-	Straight Value	Straight Value	-	-
Useful lives or depreciation rates tangible assets	NA	NA	60.00	60.00	NA	NA



Disclosure of additional information tangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Plant and equipment [Member]		Furniture and fixtures [Member]			
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Straight Value	Line	Straight Value	Line	Straight Value	Line
Useful lives or depreciation rates tangible assets	15.00	15.00	NA	NA	10.00	10.00

Disclosure of additional information tangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]			
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015
Disclosure of additional information tangible assets [Abstract]				
Disclosure of additional information tangible assets [LineItems]				
Depreciation method tangible assets	-	-	Straight Line Value	Straight Line Value
Useful lives or depreciation rates tangible assets	NA	NA	5.00	5.00



Disclosure of tangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	5,12,59,083	0	5,12,59,083	0		
Depreciation tangible assets	-5,11,52,637	0			5,11,52,637	0
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	-5,89,99,194			0	5,89,99,194
Total other adjustments tangible assets	0	-5,89,99,194			0	5,89,99,194
Total changes in tangible assets	1,06,446	-5,89,99,194	5,12,59,083	0	5,11,52,637	5,89,99,194
Tangible assets at end of period	109,32,89,134	109,31,82,688	132,21,85,365	127,09,26,282	22,88,96,231	17,77,43,594



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Disclosure of tangible assets [Table]

..(2)

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Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Assets held under lease [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-16,62,856	0			16,62,856	0
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	-16,62,856			0	16,62,856
Total other adjustments tangible assets	0	-16,62,856			0	16,62,856
Total changes in tangible assets	-16,62,856	-16,62,856	0	0	16,62,856	16,62,856
Tangible assets at end of period	14,22,06,522	14,38,69,378	16,46,29,259	16,46,29,259	2,24,22,737	2,07,59,881



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Disclosure of tangible assets [Table]

..(3)

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Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	5,12,59,083	0	5,12,59,083	0		
Depreciation tangible assets	-4,94,89,781	0			4,94,89,781	0
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	-5,73,36,338			0	5,73,36,338
Total other adjustments tangible assets	0	-5,73,36,338			0	5,73,36,338
Total changes in tangible assets	17,69,302	-5,73,36,338	5,12,59,083	0	4,94,89,781	5,73,36,338
Tangible assets at end of period	95,10,82,612	94,93,13,310	115,75,56,106	110,62,97,023	20,64,73,494	15,69,83,713



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Disclosure of tangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Land [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-16,62,856	0			16,62,856	0
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	-16,62,856			0	16,62,856
Total other adjustments tangible assets	0	-16,62,856			0	16,62,856
Total changes in tangible assets	-16,62,856	-16,62,856	0	0	16,62,856	16,62,856
Tangible assets at end of period	14,22,06,522	14,38,69,378	16,46,29,259	16,46,29,259	2,24,22,737	2,07,59,881



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Disclosure of tangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Land [Member]					
Sub classes of tangible assets [Axis]	Assets held under lease [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-16,62,856	0			16,62,856	0
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	-16,62,856			0	16,62,856
Total other adjustments tangible assets	0	-16,62,856			0	16,62,856
Total changes in tangible assets	-16,62,856	-16,62,856	0	0	16,62,856	16,62,856
Tangible assets at end of period	14,22,06,522	14,38,69,378	16,46,29,259	16,46,29,259	2,24,22,737	2,07,59,881



Disclosure of tangible assets [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Buildings [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	5,12,59,083	0	5,12,59,083	0		
Depreciation tangible assets	-1,19,54,782	0			1,19,54,782	0
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	-1,19,53,082			0	1,19,53,082
Total other adjustments tangible assets	0	-1,19,53,082			0	1,19,53,082
Total changes in tangible assets	3,93,04,301	-1,19,53,082	5,12,59,083	0	1,19,54,782	1,19,53,082
Tangible assets at end of period	74,37,06,713	70,44,02,412	80,74,63,858	75,62,04,775	6,37,57,145	5,18,02,363



Disclosure of tangible assets [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Buildings [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	5,12,59,083	0	5,12,59,083	0		
Depreciation tangible assets	-1,19,54,782	0			1,19,54,782	0
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	-1,19,53,082			0	1,19,53,082
Total other adjustments tangible assets	0	-1,19,53,082			0	1,19,53,082
Total changes in tangible assets	3,93,04,301	-1,19,53,082	5,12,59,083	0	1,19,54,782	1,19,53,082
Tangible assets at end of period	74,37,06,713	70,44,02,412	80,74,63,858	75,62,04,775	6,37,57,145	5,18,02,363



Disclosure of tangible assets [Table]

..(8)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-1,38,49,598	0			1,38,49,598	0
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	-1,38,49,598			0	1,38,49,598
Total other adjustments tangible assets	0	-1,38,49,598			0	1,38,49,598
Total changes in tangible assets	-1,38,49,598	-1,38,49,598	0	0	1,38,49,598	1,38,49,598
Tangible assets at end of period	14,52,32,106	15,90,81,704	20,44,62,209	20,44,62,209	5,92,30,103	4,53,80,505



Disclosure of tangible assets [Table]

..(9)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-1,38,49,598	0			1,38,49,598	0
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	-1,38,49,598			0	1,38,49,598
Total other adjustments tangible assets	0	-1,38,49,598			0	1,38,49,598
Total changes in tangible assets	-1,38,49,598	-1,38,49,598	0	0	1,38,49,598	1,38,49,598
Tangible assets at end of period	14,52,32,106	15,90,81,704	20,44,62,209	20,44,62,209	5,92,30,103	4,53,80,505



Disclosure of tangible assets [Table]

..(10)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-1,13,82,742	0			1,13,82,742	0
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	-1,14,23,668			0	1,14,23,668
Total other adjustments tangible assets	0	-1,14,23,668			0	1,14,23,668
Total changes in tangible assets	-1,13,82,742	-1,14,23,668	0	0	1,13,82,742	1,14,23,668
Tangible assets at end of period	5,80,10,768	6,93,93,510	10,26,24,443	10,26,24,443	4,46,13,675	3,32,30,933



Disclosure of tangible assets [Table]

..(11)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-1,13,82,742	0			1,13,82,742	0
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	-1,14,23,668			0	1,14,23,668
Total other adjustments tangible assets	0	-1,14,23,668			0	1,14,23,668
Total changes in tangible assets	-1,13,82,742	-1,14,23,668	0	0	1,13,82,742	1,14,23,668
Tangible assets at end of period	5,80,10,768	6,93,93,510	10,26,24,443	10,26,24,443	4,46,13,675	3,32,30,933



Disclosure of tangible assets [Table]

..(12)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-1,23,02,659	0			1,23,02,659	0
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	-2,01,09,990			0	2,01,09,990
Total other adjustments tangible assets	0	-2,01,09,990			0	2,01,09,990
Total changes in tangible assets	-1,23,02,659	-2,01,09,990	0	0	1,23,02,659	2,01,09,990
Tangible assets at end of period	41,33,025	1,64,35,684	4,30,05,596	4,30,05,596	3,88,72,571	2,65,69,912



Disclosure of tangible assets [Table]

..(13)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-1,23,02,659	0			1,23,02,659	0
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	-2,01,09,990			0	2,01,09,990
Total other adjustments tangible assets	0	-2,01,09,990			0	2,01,09,990
Total changes in tangible assets	-1,23,02,659	-2,01,09,990	0	0	1,23,02,659	2,01,09,990
Tangible assets at end of period	41,33,025	1,64,35,684	4,30,05,596	4,30,05,596	3,88,72,571	2,65,69,912

Unless otherwise specified, all monetary values are in INR

	01/04/2015 to 31/03/2016
Disclosure of notes on tangible assets explanatory [TextBlock]	Textual information (20) [See below]



Textual information (20)

Disclosure of notes on tangible assets explanatory [Text Block]

Impairment Of Assets

As per internal assessment of the company, there is no asset requiring provision for asset impairment as on March 31, 2015 as per AS-28 "Impairment of assets".

[201100] Notes - Intangible assets

Disclosure of intangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Company total intangible assets [Member]	
Sub classes of 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]	
	31/03/2016	31/03/2015
Disclosure of intangible assets [Abstract]		
Disclosure of intangible assets [LineItems]		
Reconciliation of changes in intangible assets [Abstract]		
Intangible assets at end of period	0	0

[200600] Notes - Subclassification and notes on liabilities and assets

Classification of inventories [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Company total inventories [Member]	
	31/03/2016	31/03/2015
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Inventories [Abstract]		
Classification of inventories [Abstract]		
Details of inventories [LineItems]		
Inventories	0	0



Subclassification of trade receivables [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2016	31/03/2015	31/03/2016	31/03/2015
Subclassification and notes on liabilities and assets [Abstract]				
Trade receivables notes [Abstract]				
Trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [LineItems]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	8,49,08,400	12,74,46,380	(A) 8,49,08,400	(B) 12,74,46,380
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	8,49,08,400	12,74,46,380	8,49,08,400	12,74,46,380
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
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Footnotes

(A) Outstanding for more than six months : 78256088 Others : 6652312

(B) Outstanding for more than six months : 118697344 Others : 8749036

Disclosure of breakup of provisions [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]	
	31/03/2016	31/03/2015
Subclassification and notes on liabilities and assets [Abstract]		
Provisions notes [Abstract]		
Disclosure of breakup of provisions [Abstract]		
Disclosure of breakup of provisions [LineItems]		
Provisions [Abstract]		
Provision for corporate tax [Abstract]		
Provision for current tax	1,57,121	1,57,121
Total provision for corporate tax	1,57,121	1,57,121
CSR expenditure provision	0	0
Total provisions	1,57,121	1,57,121



Loans and advances [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of loans and advances [Axis]	Loans and advances [Member]		Security deposits [Member]	
Classification of assets based on security [Axis]	Secured considered good [Member]		Secured considered good [Member]	
	31/03/2016	31/03/2015	31/03/2016	31/03/2015
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	1,84,84,017	1,84,84,017	1,84,84,017	1,84,84,017
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	1,84,84,017	1,84,84,017	1,84,84,017	1,84,84,017
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Loans and advances [Member]		Loans advances given suppliers [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2016	31/03/2015	31/03/2016	31/03/2015
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	1,75,47,931	1,72,91,782	2,81,749	2,81,749
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	1,75,47,931	1,72,91,782	2,81,749	2,81,749
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0



Loans and advances [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Other loans and advances [Member]		Advance tax [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2016	31/03/2015	31/03/2016	31/03/2015
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	1,72,66,182	1,70,10,033	61,32,506	46,09,241
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	1,72,66,182	1,70,10,033	61,32,506	46,09,241
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Tax deducted at source [Member]		Service tax receivable [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2016	31/03/2015	31/03/2016	31/03/2015
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	61,32,506	46,09,241	0	12,67,116
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	61,32,506	46,09,241	0	12,67,116
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0



Loans and advances [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]	
Classification of loans and advances [Axis]	Other loans and advances, others [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	
	31/03/2016	31/03/2015
Subclassification and notes on liabilities and assets [Abstract]		
Loans and advances notes [Abstract]		
Loans and advances [Abstract]		
Disclosure of loans and advances [LineItems]		
Loans and advances, gross	1,11,33,676	1,11,33,676
Allowance for bad and doubtful loans and advances	0	0
Loans and advances	1,11,33,676	1,11,33,676
Details of loans and advances due by directors, other officers or others [Abstract]		
Loans and advances due by directors	0	0
Loans and advances due by other officers	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]		
Loans and advances due by firms in which any director is partner	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0

Unless otherwise specified, all monetary values are in INR

	31/03/2016	31/03/2015
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Trade payables, long-term	0	0
Total other long-term liabilities	0	0
Interest accrued but not due on borrowings	0	0
Interest accrued and due on borrowings	0	0
Interest accrued but not due on public deposits	0	0
Interest accrued and due on public deposits	0	0
Debentures claimed but not paid	0	0
Unpaid dividends	0	0
Application money received for allotment of securities and due for refund, principal	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Security deposits refundable, current	69,99,039	69,99,039
Total deposits refundable current	69,99,039	69,99,039
Public deposit payable, current	0	0
Total other payables, current	69,99,039	69,99,039
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	(A) 2,81,05,534	(B) 2,26,81,907
Total other current liabilities	3,51,04,573	2,96,80,946
Aggregate amount of trade receivables outstanding for period exceeding six months	0	0
Fixed deposits with banks	0	0
Other balances with banks	30,12,105	1,33,115
Total balance with banks	30,12,105	1,33,115
Cash on hand	0	0
Total cash and cash equivalents	30,12,105	1,33,115
Total cash and bank balances	30,12,105	1,33,115
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 twelve months maturity	0	0

es

payable : 27163909 Statutory Dues Payable : 941625

payable : 21993445 Statutory Dues Payable : 688462



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[200700] Notes - Additional disclosures on balance sheet

Unless otherwise specified, all monetary values are in INR

	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (21) [See below]	
Total contingent liabilities and commitments	0	0
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
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
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
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0
Number of warrants converted into debentures during period	[pure] 0	[pure] 0
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0
Number of warrants issued during period (INR)	[pure] 0	[pure] 0



Textual information (21)

Disclosure of additional balance sheet notes explanatory [Text Block]Other
Disclosures

Though the accumulated losses of the Company have exceeded its net worth as on March 31, 2016, the Company does not have any intention to suspend the operational activities. Further in view of :

- i. Construction work is completed.
The Company has been funded by its Holding Company.
The accounts have been prepared on going concern basis.

Following disclosures are made for Contingent Liabilities and commitments not provided for :

- (a) Claims against the company not acknowledged as debt :- Nil
- (b) Guarantees:- Nil
- ii. (c) For the A.Y. 2003-04 (i.e. F.Y. 2002-03) Assessment u/s 143(3) was completed on 23.12.05 assessing loss at Rs. 3.62 Cr. Thereafter CIT-VI, Delhi passed revision order u/s 263 dated 28.03.2008 for disallowance of claim of revenue expenditure of Rs. 0.73 Cr paid for vacating the premises. The assessment was accordingly revised vide Order u/s 143(3) r.w.s. 263 on 24.09.2008. No appeals were filed against the CIT's order u/s 263 or assessment revision order since there was no tax effect in view of losses. However, the AO levied penalty of Rs. 27 lakhs u/s 271(1)(c) dated 31.03.2009. The Company's appeal before CIT(A) XXVIII, New Delhi was dismissed and the penalty confirmed. The Company has filled an appeal before ITAT, therefore no provision has been accounted in the Books of accounts.
- (d) The total cost of capital commitment as on March 31, 2016 is Rs. NIL (Previous year: Rs 54 51 218/-)



- iii. In the opinion of the management, the current assets and loans & advances are at least equal to the value stated in the Balance Sheet, if realized in the ordinary course of business.

Micro, Small & Medium Enterprises :

- iv. Based on information available with the company there are no dues as at 31 March, 2015 (Previous Year: Nil) payable to the enterprises covered under the Micro, Small and Medium Enterprises Development Act, 2006. No interest is paid or payable by the company in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006.

Based on information available with the company there is no dues as at 31 March 2016, (Balance at the end of the immediately preceding financial year :Nil), payable to the enterprises covered under the Macro, Small and Medium Enterprises Development Act 2006.No Interest is paid or payable by the company in terms of section 16 of the Micro, Small and Medium Enterprises Development Act 2006



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- v. Previous year figures have been rearranged or regrouped wherever necessary.

[200800] Notes - Disclosure of accounting policies, changes in accounting policies and estimates

Unless otherwise specified, all monetary values are in INR

	01/04/2015 to 31/03/2016
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	As given below

[201700] Notes - Government grants

Unless otherwise specified, all monetary values are in INR

	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015
Disclosure of notes on government grants explanatory [TextBlock]		
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0

[201200] Notes - Employee benefits

Unless otherwise specified, all monetary values are in INR

	01/04/2015 to 31/03/2016
Disclosure of employee benefits explanatory [TextBlock]	Textual information (22) [See below]



Textual information (22)

Disclosure of employee benefits explanatory [Text Block]

Defined Benefit Plans: Provision for Gratuity

Provision of Gratuity :The Gratuity Liability has been provided on accrual basis as per actuarial valuation, however at present the Company does not have any employee hence no provision has been made.

[201300] Notes - Segments

Unless otherwise specified, all monetary values are in INR

	01/04/2015 to 31/03/2016
Disclosure of enterprise's reportable segments explanatory [TextBlock]	Textual information (23) [See below]

Textual information (23)

Disclosure of enterprise's reportable segments explanatory [Text Block]

Segment Reporting

The Company is solely in development of properties, thus in the absence of any segment, separate reporting as per AS-17 is not made.



[201600] Notes - Related party**Disclosure of relationship and transactions between related parties [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	1		2	
	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Reliance Communications Limited	Reliance Communications Limited	Zapak Digital Entertainment Limited	Zapak Digital Entertainment Limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AACCR7832C	AACCR7832C		
CIN of related party	L45309MH2004PLC147531	L45309MH2004PLC147531	U99999MH2005PLC158036	U99999MH2005PLC158036
Description of nature of related party relationship	Holding company	Holding company	Subsidiary company	Subsidiary company
Description of nature of transactions with related party	As given in notes	As given in notes	As given in notes	As given in notes
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	0	0	0	0
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015
Disclosure of notes on related party explanatory [TextBlock]	Textual information (24) [See below]	
Whether there are any related party transactions during year	Yes	Yes
Whether company is subsidiary company	Yes	Yes
Section under which company is subsidiary	Section 2(87)(ii)	Section 2(87)(ii)



Textual information (24)

Disclosure of notes on related party explanatory [Text Block]

Related Party Transaction

As per Accounting Standard-18 and the provisions of Companies Act, 2013, the Company's related parties and transactions are disclosed below:

Names of Related Parties and Related Party Relationship

Holding Company

Reliance Communications Ltd.

Holding Company

Fellow Subsidiary Company

Zapak Digital Entertainment Limited

Fellow Subsidiary Company

Directors and Key Managerial Personnels

Shri Prakash Shenoy

Non Independent Non
Executive Director

Shri Gaurang Shah

Non Independent Non
Executive Director

Shri Hitesh Chawda

Non Independent Non
Executive Director

Shri Satyendra M. Sarupria

Independent Non Executive
DirectorIndependent Non Executive
Director

Transactions with Related Parties	Holding companies	Directors and Key Managerial Personnels	Total
Income Heads			
Rental Income	1 20 00 000	-	1 20 00 000
	(90 00 000)	-	(90 00 000)
Expense Paid			
Insurance Expenses	22 088	-	22 088
	-	-	-
Sitting Fees	-	1 50 000	1 50 000
	-	-	-
Loans and Advances			
Loans and Advances Taken	-	-	-
	(60 01 410)	-	(60 01 410)
Balance outstanding as on March 31, 2016			
Loan	152 75 19 620	-	152 75 19 620
	(157 99 38 320)	-	(157 99 38 320)



Payables	65 44 112	-	112	65 44
	(64 44 112)	-	112)	(64 44
Receivables	41 47 691		691	41 47
	(14 02 691)	(84 16 300)	991)	(98 18

Previous year corresponding year to date figures have been given in brackets

[201400] Notes - Leases

Unless otherwise specified, all monetary values are in INR

	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015
Disclosure of leases explanatory [TextBlock]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No

[300300] Notes - Earnings per share

Unless otherwise specified, all monetary values are in INR

	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015
Disclosure of earnings per share explanatory [TextBlock]	Textual information (25) [See below]	
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Profit (loss) for period	-4,35,60,405	-5,46,42,648
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	-4,35,60,405	-5,46,42,648



Textual information (25)

Disclosure of earnings per share explanatory [Text Block]

	For the year ended March 31, 2016	For the year ended March 31, 2015
Earning per share		
Profit after taxation as per Statement of profit and loss	(4 35 60 405)	(5 46 42 648)
Weighted average number of equity shares outstanding (Nos.)	35 63 601	35 63 601
Weighted average number of equity shares for diluted earnings (Nos.)	35 63 601	35 63 601
Nominal value of equity share	10	10
Earnings per share		
Basic (Rs.)	(12.22)	(15.33)
Diluted (Rs.)	(12.22)	(15.33)

[202800] Notes - Subsidiary information

Unless otherwise specified, all monetary values are in INR

	01/04/2015 to 31/03/2016
Disclosure of subsidiary information explanatory [TextBlock]	
Whether company has subsidiary companies	No
Whether company has subsidiary companies which are yet to commence operations	No
Whether company has subsidiary companies liquidated or sold during year	No



[201900] Notes - Income taxes

Unless otherwise specified, all monetary values are in INR

	01/04/2015 to 31/03/2016
Disclosure of notes on income taxes explanatory [TextBlock]	Textual information (26) [See below]

Textual information (26)**Disclosure of notes on income taxes explanatory [Text Block]****Deferred Taxation**

In compliance with AS-22, "Accounting for Taxes on Income" issued by "The Institute of Chartered Accountants of India", the deferred tax asset arising on account of the brought forward losses, unabsorbed depreciation and current year loss etc. has not been recognized in view of consideration of prudence and uncertainty regarding the realization of the same in the foreseeable future.

[202400] Notes - Investments in associates

Unless otherwise specified, all monetary values are in INR

	01/04/2015 to 31/03/2016
Disclosure of notes on investment in associates explanatory [TextBlock]	
Whether company has invested in associates	No
Whether company has associates which are yet to commence operations	No



[202500] Notes - Financial reporting of interests in joint ventures

Unless otherwise specified, all monetary values are in INR

	01/04/2015 to 31/03/2016
Disclosure of notes on interests in joint ventures explanatory [TextBlock]	
Whether company has invested in joint ventures	No
Whether company has joint ventures which are yet to commence operations	No
Whether company has joint ventures liquidated or sold during year	No

[202700] Notes - Cash flow statements

Unless otherwise specified, all monetary values are in INR

	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015	31/03/2014
Disclosure of cash flow statement explanatory [TextBlock]			
Cash and cash equivalents if different from balance sheet [Abstract]			
Cash and cash equivalents cash flow statement	30,12,105	1,33,115	5,46,993
Total cash and cash equivalents	30,12,105	1,33,115	
Income taxes paid (refund) [Abstract]			
Income taxes paid (refund), classified as operating activities	5,76,065	13,86,988	
Total income taxes paid (refund)	5,76,065	13,86,988	

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[100200] Statement of profit and loss

Unless otherwise specified, all monetary values are in INR

	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015
Statement of profit and loss [Abstract]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	0	0
Revenue from sale of services	0	0
Other operating revenues	2,04,96,000	1,75,13,400
Total revenue from operations other than finance company	2,04,96,000	1,75,13,400
Total revenue from operations	2,04,96,000	1,75,13,400
Other income	16,24,900	0
Total revenue	2,21,20,900	1,75,13,400
Expenses [Abstract]		
Cost of materials consumed	0	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	0	0
Finance costs	0	0
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	5,11,52,637	5,89,99,194
Total depreciation, depletion and amortisation expense	5,11,52,637	5,89,99,194
CSR expenditure	0	0
Other expenses	1,45,28,668	1,31,56,854
Total expenses	6,56,81,305	7,21,56,048
Total profit before prior period items, exceptional items, extraordinary items and tax	-4,35,60,405	-5,46,42,648
Total profit before extraordinary items and tax	-4,35,60,405	-5,46,42,648
Total profit before tax	-4,35,60,405	-5,46,42,648
Tax expense [Abstract]		
Total tax expense	0	0
Total profit (loss) for period from continuing operations	-4,35,60,405	-5,46,42,648
Total profit (loss) for period before minority interest	-4,35,60,405	-5,46,42,648
Total profit (loss) for period	-4,35,60,405	-5,46,42,648
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] -12.22	[INR/shares] -15.33
Diluted earnings per equity share	[INR/shares] -12.22	[INR/shares] -15.33



[300500] Notes - Subclassification and notes on income and expenses

Unless otherwise specified, all monetary values are in INR

	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from sale of products [Abstract]		
Revenue from sale of products [Abstract]		
Total revenue from sale of products	0	0
Disclosure of revenue from sale of services [Abstract]		
Revenue from sale of services [Abstract]		
Total revenue from sale of services	0	0
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	2,04,96,000	1,75,13,400
Total other operating revenues	2,04,96,000	1,75,13,400
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Total interest income	0	0
Dividend income [Abstract]		
Total dividend income	0	0
Other non-operating income [Abstract]		
Miscellaneous other non-operating income	(A) 16,24,900	(B) 0
Total other non-operating income	16,24,900	0
Total other income	16,24,900	0
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Total interest expense	0	0
Total finance costs	0	0
Employee benefit expense [Abstract]		
Salaries and wages	0	0
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Total employee benefit expense	0	0
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	52,91,426	52,91,423
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	4,84,875	3,91,526
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	64,93,544	73,25,890
Total rates and taxes excluding taxes on income	64,93,544	73,25,890
Legal professional charges	19,96,576	9,000
Directors sitting fees	1,50,000	0
Provision bad doubtful debts created	0	0
Provision bad doubtful loans advances created	0	0
Write-off assets [Abstract]		
Miscellaneous expenditure written off [Abstract]		
Total miscellaneous expenditure written off	0	0
Bad debts written off	0	0
Bad debts advances written off	0	0
sal of intangible asset	0	0
sal, discard, demolition and destruction of depreciable	0	0
auditor [Abstract]		



Payment for audit services	(C) 70,000	(D) 65,000
Payment for taxation matters	25,000	25,000
Total payments to auditor	95,000	90,000
Miscellaneous expenses	(E) 17,247	(F) 49,015
Total other expenses	1,45,28,668	1,31,56,854

Footnotes

- (A) Balance Written back : 1614900 Miscellaneous Income : 10000
 (B) Balance Written back : 0 Miscellaneous Income : 0
 (C) - Statutory Audit : 50000 - Limited Review : 15000 - ICFR : 5000
 (D) - Statutory Audit : 50000 - Limited Review : 15000 - ICFR : 0
 (E) Interest on Service Tax : 14742 Other Sundry Expense : 2505
 (F) Interest on Service Tax : 45726 Other Sundry Expense : 3289

[300600] Notes - Additional information statement of profit and loss

Unless otherwise specified, all monetary values are in INR

	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015
Additional information on profit and loss account explanatory [TextBlock]		
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
Total earnings in foreign currency	0	0
Total revenue from sale of products	0	0
Total revenue from sale of services	0	0
Gross value of transaction with related parties as per AS-18	0	0
Bad debts of related parties as per AS-18	0	0

[300100] Notes - Revenue

Unless otherwise specified, all monetary values are in INR

	01/04/2015 to 31/03/2016
Disclosure of revenue explanatory [TextBlock]	Textual information (27) [See below]



Textual information (27)

Disclosure of revenue explanatory [Text Block]

Revenue Recognition

Rental income is booked on the basis of provisional rate where the rent agreement are in process of finalization. The increase or decrease due to any change in rate of earlier years upon finalization of rent agreement is booked as rate difference during the year in which rent agreement is finalized.

[300700] 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 INR

Key managerial personnels and directors [Axis]	1	2	3	4
	01/04/2015 to 31/03/2016	01/04/2015 to 31/03/2016	01/04/2015 to 31/03/2016	01/04/2015 to 31/03/2016
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	GAURANG CHHOTALAL SHAH	PRAKASH SHENOY	SATYENDRA MOHANLAL SARUPRIA	HITESH KUMAR CHAWDA
Director identification number of key managerial personnel or director	00004408	00005394	00270718	00373540
Date of birth of key managerial personnel or director	13/12/1961	01/05/1973	17/12/1954	21/06/1969
Designation of key managerial personnel or director	Director	Director	Director	Director
Qualification of key managerial personnel or director	M.Com, FCS	B.Com, LLB,ACS	CA	B.Com,ACS
Shares held by key managerial personnel or director	[shares] 1	[shares] 1	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Profits in lieu of salary key managerial personnel or director	0	0	0	0
Gross salary to key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	0	0	0	0



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 INR

Key managerial personnels and directors [Axis]	5
	01/04/2015 to 31/03/2016
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	PARTHIV VINAYKANT PAREKH
Director identification number of key managerial personnel or director	00966430
Date of birth of key managerial personnel or director	16/08/1961
Designation of key managerial personnel or director	Director
Qualification of key managerial personnel or director	CA
Shares held by key managerial personnel or director	[shares] 0
Key managerial personnel or director remuneration [Abstract]	
Gross salary to key managerial personnel or director [Abstract]	
Profits in lieu of salary key managerial personnel or director	0
Gross salary to key managerial personnel or director	0
Total key managerial personnel or director remuneration	0

[301000] Notes - Corporate social responsibility

Unless otherwise specified, all monetary values are in INR

	01/04/2015 to 31/03/2016
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No



CAMPION PROPERTIES LIMITED
Standalone Financial Statements for period 01/04/2016 to 31/03/2017

[700300] Disclosure of general information about company

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

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Name of company	CAMPION PROPERTIES LIMITED	
Corporate identity number	U55101MH2001PLC218815	
Permanent account number of entity	AABCH1761P	
Address of registered office of company	H Block , 1St Floor Dhirubhai Ambani Knowledge City Navi Mumbai Thane , MAHARASHTRA , INDIA - 400710	
Type of industry	Commercial and Industrial	
Date of board meeting when final accounts were approved	25/05/2017	
Period covered by financial statements	12 months	
Date of start of reporting period	01/04/2016	01/04/2015
Date of end of reporting period	31/03/2017	31/03/2016
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Thousands	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	Yes	
Complete postal address of place of maintenance of computer servers (storing accounting data)	H Block, 1st Floor, Dhirubhai Ambani Knowledge City, Navi Mumbai - 400710.	
Name of city of place of maintenance of computer servers (storing accounting data)	N a v i Mumbai	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	Maharashtra	
Pin code of place of maintenance of computer servers (storing accounting data)	400710	
Name of district of place of maintenance of computer servers (storing accounting data)	Navi Mumbai	
ISO country code of place of maintenance of computer servers (storing accounting data)	IND	
Name of country of place of maintenance of computer servers (storing accounting data)	India	
Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data)	022-30386286	



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Disclosure of principal product or services [Table]

..(1)

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

Types of principal product or services [Axis]	1
	01/04/2016 to 31/03/2017
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	9972
Description of product or service category	Real estate services
Turnover of product or service category	8,668
Highest turnover contributing product or service (ITC 8 digit) code	99722400
Description of product or service	Real estate appraisal services on a fee or contract basis
Turnover of highest contributing product or service	8,668

[700600] Disclosures - Directors report**Details of directors signing board report [Table]**

..(1)

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

Directors signing board report [Axis]	1	2
	01/04/2016 to 31/03/2017	01/04/2016 to 31/03/2017
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	GAURANG	HITESH
Middle name of director	CHHOTALAL	KUMAR
Last name of director	SHAH	CHAWDA
Designation of director	Director	Director
Director identification number of director	00004408	00373540
Date of signing board report	25/05/2017	25/05/2017

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

..(1)

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

Principal business activities of company [Axis]	Product/service 1 [Member]
	01/04/2016 to 31/03/2017
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	Real estate activities/Rental Income
Description of main product/service	Real estate activities/Rental Income
NIC code of product/service	6810
Percentage to total turnover of company	100.00%



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

	01/04/2016 to 31/03/2017
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	As per Director report
Disclosure relating to amounts if any which is proposed to carry to any reserves	As per Director report
Disclosures relating to amount recommended to be paid as dividend	As per Director report
Details regarding energy conservation	As per Director report
Details regarding technology absorption	As per Director report
Details regarding foreign exchange earnings and outgo	As per Director report
Disclosures in director's responsibility statement	As per Director report
Details of material changes and commitment occurred during period affecting financial position of company	As per Director report
Particulars of loans guarantee investment under section 186 [TextBlock]	As per Director report
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	As per Director report
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	No
Details of statement indicating manner in which formal annual evaluation made by board of its performance and of its committees and individual directors [TextBlock]	As per Director report
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	As per Director report
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	CAMPION PROPERTIES LIMITED
Details of shareholding pattern of top 10 shareholders [Abstract]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	As per Director report
Reappointment of independent directors as per section 149(10) [TextBlock]	As per Director report
Companies covered under section 178(1) on appointment and remuneration including other matters under section 178(3) [TextBlock]	As per Director report



Companies covered under section 178(1) on appointment and remuneration including other matters under section 178(3) [TextBlock]

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Disclosure of statement on development and implementation of risk management policy [TextBlock]	As report	per	Director
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	As report	per	Director
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]	As report	per	Director
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]			
Disclosure of financial summary or highlights [TextBlock]	As report	per	Director
Disclosure of change in nature of business [TextBlock]	As report	per	Director
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	As report	per	Director
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	As report	per	Director
Details relating to deposits covered under chapter v of companies act [TextBlock]	As report	per	Director
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	As report	per	Director
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	As report	per	Director
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	As report	per	Director
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	As report	per	Director
Details of remuneration of director or managerial personnel [Abstract]			
Number of meetings of board			[pure] 4
Details of signatories of board report [Abstract]			
Name of director signing board report [Abstract]			



Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

Directors Report

Dear Shareowners,

Your Directors present the 15th Annual Report and the audited accounts of the Company for the financial year ended March 31, 2017.

Financial performance and Business Operations

Your Company provide facility usage services to the client at the premises of the Company in Delhi. During the year under review, your Company has earned income of Rs. 94,26,000/- against Rs. 2,20,87,000/- in the previous year. The Company has incurred loss of Rs. 4,63,95,000/- for the year as compared to loss of Rs. 4,35,61,000/- in the previous year.

Dividend

During the year under review, the Board of Directors has not recommended any dividend on the equity shares of the Company.

Reserve

In view of the loss, no amount has been carried to any reserve.

Subsidiary / Holding Company

There was no subsidiary company as on March 31, 2017. Reliance Communications Limited remains the holding company.

Deposits

The Company has not accepted deposit from the public falling within the ambit of Section 73 of the Companies Act, 2013 (Act) and the Companies (Acceptance of Deposits) Rules, 2014.

Particulars of Loans, Guarantees or Investments

The Company has not made any loans, provided any guarantee or made any investments within the preview of Section 186 of the Act.

Directors

Shri Gaurang Shah (DIN: 00004408), Director is retiring by rotation at the ensuing Annual General Meeting and is eligible for re-appointment, offers himself for re-appointment at the ensuing Annual General Meeting.

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of the Act, the Company is not required to appoint Key Managerial Personnel of the Company

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Policy on Directors, Key Managerial Personnel and other Senior Employees Appointment and Remuneration

The Nomination and Remuneration Committee of the Board has devised a policy for selection and appointment of Directors, Senior Management and their Remuneration. The Committee has formulated the criteria for determining qualifications, positive attributes and independence of a Director. Further, the Committee has also devised a policy relating to remuneration for Key Managerial Personnel and senior management employees, as the Company does not have any Whole-time Director/ Managing Director on its Board. The policy on the above is attached as Annexure - A.

Evaluation of Directors, Board and Committees

As per the requirement of the Act, policy for performance evaluation of the individual directors, Board and its Committee, which includes criteria for performance evaluation not applicable to the Company.

Directors Responsibility Statement

Pursuant to the requirements under Section 134(3)(c) of the Companies Act, 2013 with respect to Directors Responsibility Statement, it is hereby confirmed that:

- (i) in the preparation of the annual financial statements for financial year ended March 31, 2017, the applicable Accounting Standards had been followed along with proper explanation relating to material departures, if any;
- (ii) the Directors had 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 as at March 31, 2017 and of the loss of the Company for the year ended on that date
- (iii) the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- (iv) the Directors had prepared the annual financial statements for the financial year ended March 31, 2017 on a going concern basis;
- (v) The Directors had laid down internal financial controls to be followed by the Company and such financial controls are adequate and are operating effectively, and
- (vi) the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws were in place and were adequate and operating effectively.

Related Party Transactions

All related party transactions that were entered into during the financial year were on an arms length basis and were in the ordinary course of business. There are no materially significant related party transactions made by the Company with Promoters, Directors or other designated persons, which may have a potential conflict with the interest of the Company at large.

None of the Directors has any pecuniary relationships or transactions vis-à-vis the Company.

Material Changes and Commitments if any affecting the financial position of the Company

There was no material change and commitment affecting the financial position of the Company.

Meetings of the Board



Four Board Meetings were held on May 6, 2016, August 29, 2016, November 7, 2016 and February 9, 2017. The maximum time between meetings was 114 days and the minimum gap was 69 days. The meeting

Risk Management

The Company has a business risk management framework to identify, evaluate business risks and opportunities. This framework seeks to create transparency, minimise adverse impact on the business objective and enhance company's competitive advantage. The business risk framework defines the risk management approach across the Company at various levels including documentation and reporting. The framework has different risk models, which helps in identifying risk trend, exposure and potential impact analysis at a Company level.

Auditors and Auditors Report

At the last Annual General Meeting (AGM) held on September 30, 2016, M/s. A S P & Co., Chartered Accountants, was appointed as Statutory Auditor of the Company to hold office till the conclusion of the Annual General Meeting of the Company to be held for the Financial year 2020-21.

Pursuant to the provisions of Section 139 of the Act and the Companies (Audit and Auditors) Rules, 2014, M/s. A S P & Co., Chartered Accountants, the Statutory Auditor of the Company have been appointed for a term of 5 years. However, their appointment as Statutory Auditor of the Company shall be required to be ratified by the Members at the ensuing Annual General Meeting. The Company has received a confirmation letter from the said Auditor that they are not disqualified to act as the Auditor and are eligible to hold the office as Auditor of the Company. Necessary resolution for ratification of appointment of the said Auditors is included in the notice of AGM for seeking approval of the members.

The observations and comments given by the Auditors in their report read together with notes on financial statements are self explanatory and hence do not call for any further comments under Section 134 of the Companies Act, 2013.

Financial Statements - Application of Indian Accounting Standards (Ind AS) Rules, 2015.

Ministry of Corporate Affairs (MCA) vide its Notification No. G.S.R. 111(E) dated February 16, 2015, has made the application of the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS Rules) effective from April 1, 2015.

The audited financial statement drawn up for the financial year ended March 31, 2017, in accordance with the requirements of the above said Rules.

Audit Committee

The Audit Committee of the Board of Directors of the Company comprises Shri Gaurang Shah, Shri Satyendra Sarupria and Shri Parthiv Parekh as the Members of the said Committee.

Corporate Social Responsibility

The Company is not falling under the purview of Section 135 of the Act and hence disclosures with respect to CSR activities are not applicable to the Company.

Extract of Annual Return

The details forming part of the extract of the Annual Return in form MGT 9 is annexed herewith as Annexure B.

Particulars of Employees

Section 197 of the Act read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is not applicable to the Company.



Energy, Technology Absorption and Foreign Exchange Earnings and Outgo

does not involve any manufacturing activity, most of the informations as

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2.2 Ensuring that relationship of remuneration to performance is clear and meets the performance benchmarks.

2.3 Ensure that annual compensation review considers industry/ business outlook and strategies adopted by industry peers, differentiates employees based on their performance/skill sets and also protects employees, particularly those in junior cadre, against inflationary pressures;

2.4 Retention of high performers at all levels and those playing critical roles.

3. Scope

The Board has constituted the Nomination and Remuneration Committee in line with the requirements under the provisions of the Companies Act, 2013. This Policy sets out the broad guiding principles for the Committee for recommending to the Board for the appointment and remuneration of the directors, key managerial personnel, Senior managerial personnel of the Company.

4. Definitions

4.1. Director means a director appointed to the Board of the Company.

4.2. Key Managerial Personnel means

- (i) the Chief Executive Officer or the Managing Director or the Manager;
- (ii) the Company Secretary;
- (iii) the Whole-time Director;
- (iv) the Chief Financial Officer; and
- (v) such other officer as may be prescribed under the Companies Act, 2013.

4.3. Senior Management means personnel of the company who are members of its core management team excluding Board of Directors comprising all members of management one level below the executive directors, if any

5. Policy:

5.1. Appointment of Directors/ Key Managerial / Senior Management personnel

The Nomination and Remuneration Committee, inter alia, considers qualifications, positive attributes, areas of expertise and number of Directorships and Memberships held in various committees of other companies by such persons for Selection. The Board considers the recommendation of the Committees and takes appropriate decision. The Company also considers the requirement of skills and effectiveness of persons contributing to the Company's business and policy decisions of the Company.

5.2. Remuneration to Directors/ Key Managerial Personnel

5.2.1 The remuneration of the Directors/ Managing Directors/ Whole time Directors and Manager etc. will be governed as per provisions contained in the Companies Act, 2013 and rules made therein from time to time.

5.2.2 Non-Executive Directors shall be entitled to sitting fees for attending the meetings of the Board and the Committees thereof as approved by the Board from time to time. The Non-Executive Directors shall also be entitled to profit related Commission, if approved by the Board, on the sitting fees.



the recommendation of the Nomination and Remuneration Committee

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the Directors/ Key Managerial Personnel/ Senior Management Personnel of the Company within the overall limits, if any, approved by the shareholders.

5.2.4 The remuneration structure shall include the following components:

- (i) Basic Pay
- (ii) Perquisites and Allowances
- (iii) Stock Options, if any.
- (iv) Commission (Applicable in case of Executive Directors/ Directors)
- (v) Retiral benefits
- (vi) Annual Performance Linked Incentives

5.2.5 The Annual Plan, Objectives, financial results of the Company shall be reviewed by the Nomination and Remuneration Committee and Performance Incentives, increment, revision in remuneration etc. will be proposed based on the achievements.

5.3 Remuneration to other employees

Employees shall be assigned grades/bands according to their qualifications and work experience, competencies, as well as their roles and responsibilities in the organization. Individual remuneration shall be determined within the appropriate grade/bands and shall be based on various factors such as job profile, skill sets, seniority, experience, performance and prevailing remuneration levels for equivalent jobs.

6. Retention Features as part of Compensation Package

Based on the organizational need for retaining performing employees and those in critical roles, certain retention features may be rolled out as part of the overall compensation package. These may take form of Retention Bonuses (RBs); Special Monetary Programs (SMPs), Long-term Incentives (LTIs) etc.

7. Modification and Amendment:

The policy is subject to modification, amendment and alterations by the management at any time without assigning any reasons.

Annexure – B

FORM NO. MGT 9

EXTRACT OF ANNUAL RETURN

As on financial year ended on March 31, 2017

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



ION AND OTHER DETAILS:

i.	CIN	U55101MH2001PLC218815
ii.	Registration Date	23/08/2001
iii.	Name of the Company	Campion Properties Limited
iv.	Category/Sub-category of the Company	Public Company/ Limited by Shares
v.	Address of the Registered office and contact details	H Block, 1st Floor, Dhirubhai Ambani Knowledge City, Navi Mumbai 400710. Ph. No. 022-30386286
vi.	Whether listed company	No
vii.	Name, Address & contact details of the Registrar and Transfer Agent, if any.	Karvy Computershare Private Limited Karvy Selenium, Tower - B Plot No. 31 & 32, Survey No. 116/22, 115/24, 115/25, Financial District, Nanakramguda Hyderabad - 500 032 Phone No. +91 40 6716 1500 Fax : +91 40 6716 1791

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:-

Sl. No.	Name and Description of main products / services	NIC Code of the Product/service	% to total turnover of the company
1.	Real estate activities/Rental Income	6810	100%

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES -

Sl. No.	Name and Address of the Company	CIN/GLN	Holding/ Subsidiary/ Associate	% of Shares Held	Applicable Section
1	Reliance Communications Limited H Block, 1st Floor, Dhirubhai Ambani Knowledge City, ai-400710	L45309MH2004PLC147531	Holding Company	100 %	Section 2(46)



LDING PATTERN (Equity Share Capital Breakup as percentage of T

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i) Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoters									
(1) Indian	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
a) Individual/ HUF	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
b) Central Govt	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
c) State Govt(s)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
d) Bodies Corp.	3563573	28*	3563601	100%	3563573	28*	3563601	100%	NIL
e) Banks / FI	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
f) Any other.....	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Sub Total(A)(1) :-	3563573	28*	3563601	100%	3563573	28*	3563601	100%	NIL
(2)Foreign	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
a) NRIs-Individual	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
b)Others-Individuals	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
c) Bodies Corp.	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
d) Banks / FI	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
	NIL	NIL	NIL	NIL	TRUE COPY H. Srinathreddy				NIL



Total shareholding of Promoter (A) =(A)(1)+(A)(2)	3563573	28*	3563601	100%	3563573	28*	3563601	100%	NIL
B. Public Shareholding	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
1. Institutions	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
a) Mutual Funds	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
b) Banks / FI	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
c) Central Govt	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
d) State Govt(s)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
e) Venture Capital Funds	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
f) Insurance Companies	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
g) FIIs	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
h) Foreign Venture Capital Funds	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
i) Others (specify)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Sub-total (B)(1):-	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
2. Non-Institutions									
a) Bodies Corp.									
i) Indian	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
ii) Overseas	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL



i) Individual shareholders holding nominal share capital upto Rs. 1 lakh	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
ii) Individual shareholders holding nominal share capital in excess of Rs. 1 lakh	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
c) Others (specify)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Sub-total (B)(2):-	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Total Public Shareholding (B)=(B)(1)+(B)(2)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
C. Shares held by Custodian for GDRs & ADRs	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Grand Total (A+B+C)	3563573	28*	3563601	100%	3563573	28*	3563601	100%	NIL

* Twenty Eight Shares jointly held by six individual with Reliance Communications Limited for statutory requirements.

ii) Shareholding of Promoter-

Sl. No.	Shareholders Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% change in shareholding during the year
		No. of Shares	% of total Shares of the company	%of Shares Pledged / encumbered to total shares	No. of Shares	% of total Shares of the company	%of Shares Pledged / encumbered to total shares	
1	Reliance Communications Limited	3563601**	100%	NIL	3563601**	100%	NIL	NIL
	Total	3563601**	100%	NIL	3563601**	100%	NIL	NIL

** Including Twenty Eight Shares jointly held by six individual with Reliance Communications Limited for statutory requirements.

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

SI. No.	Shareholding at the beginning of the year	Cumulative Shareholding during the year



Reliance
Communications
Limited

1.	At the beginning of the year	3563601***	100%	3563601***	100%
2.	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment /transfer / bonus/ sweat equity etc.):	-	-	-	-
3.	At the end of the year	3563601***	100%	3563601***	100%

*** Including Twenty Eight Shares jointly held by six individual with Reliance Communications Limited for statutory requirements.

iv) Shareholding Pattern of top ten Shareholders:

(Other than Directors, Promoters and Holders of GDRs and ADRs): Not Applicable

SI. No.	For Each of the Top 10 Shareholders	Shareholding at the beginning of the year	% of total shares of the company	Cumulative Shareholding during the year	% of total shares of the company
1.	At the beginning of the year				
2.	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc):				
3.	At the end of the year (or on the date of separation, if separated during the year)				

v) Shareholding of Directors and Key Managerial Personnel:



Directors and KMP

Shareholding at
the beginning
the year

Cumulative
Shareholding

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year

	No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
Shri Prakash Shenoy- Director				
1. At the beginning of the year	1#	0.00	1#	0.00
2. Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):	NIL	NIL	NIL	NIL
3. At the end of the year	1#	0.00	1#	0.00

Shri Hitesh Chawda- Director

1. At the beginning of the year	5#	0.00	5#	0.00
2. Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):	NIL	NIL	NIL	NIL
3. At the end of the year	5#	0.00	5#	0.00

Shri Gaurang Shah- Director

1. At the beginning of the year	1#	0.00	1#	0.00
2. Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):	NIL	NIL	NIL	NIL
3. At the end of the year	1#	0.00	1#	0.00

Share jointly held with Reliance Communications Limited for statutory requirements.

V. INDEBTEDNESS

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

(in Rs.)

Secured Loans excluding deposits Unsecured Loans Deposits Total Indebtedness



beginning of the financial year

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i) Principal Amount	-	152,75,20,000	-	152,75,20,000
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	-	152,75,20,000	-	152,75,20,000

Change in Indebtedness during the financial year

* Addition	-	-	-	-
* Reduction	-	-	-	-
Net Change	-	-	-	-

Indebtedness at the end of the financial year

i) Principal Amount	-	152,75,20,000	-	152,75,20,000
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	-	152,75,20,000	-	152,75,20,000

*Figure in brackets represents net reduction.

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL-

A. Remuneration to Managing Director, Whole-time Directors and/or Manager: Not Applicable

Sl. No.	Particulars of Remuneration	Name of MD/WTD/ Manager	Total Amount
		-----	-----
1	Gross salary		

provisions contained in section 17(1) of the Income

taxes u/s 17(2) Income Tax Act, 1961



2	Stock Option
3	Sweat Equity
4	Commission - as % of profit - others, specify
5	Others, please specify
	Total (A)
	Ceiling as per the Act

Sl. No.	Particulars of Remuneration	Name of Directors				Total Amount
1	Independent Directors	Shri Satyendra Sarupria	Shri Parthiv Parekh	-	-	
Fee for attending Board/ Committee meetings	Rs. 90000	Rs. 90000	-	-	Rs. 180000	
Commission	NIL	NIL	-	-	NIL	
Others, please specify	NIL	NIL	-	-	NIL	
Total (1)	Rs. 90000	Rs. 90000	-	-	Rs. 180000	
2	Other Non-Executive Directors	Shri Prakash Shenoy	Shri Gaurang Shah	Shri Hitesh Chawda	-	-
Fee for attending Board/ Committee meetings	NIL	NIL	NIL	-	NIL	
	NIL	NIL	NIL	-	NIL	
	NIL	NIL	NIL	-	NIL	



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Total (2)	NIL	NIL	NIL	-	NIL
Total (B)=(1+2)	Rs. 90000	Rs. 90000		-	Rs. 180000
Total Managerial Remuneration					Rs. 180000
Overall Ceiling as per the Act	Rs. 35,00,000				

C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD : Not Applicable

Sl. No.	Particulars of Remuneration	Key Managerial Personnel		
		CEO	Company Secretary	CFO Total
1	Gross salary	-	-	- -
	(a) Salary as per provisions contained in section 17(1) of the Income Tax Act, 1961	-	-	-
	(b) Value of perquisites u/s 17(2) Income Tax Act, 1961	-	-	-
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	-	-	-
2	Stock Option	-	-	- -
3	Sweat Equity	-	-	- -
4	Commission	-	-	- -
	- as % of profit	-	-	-
	- others, specify	-	-	-
5	Others, please specify	-	-	- -
	Total	-	-	- -



VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:

There were no penalties, punishment or compounding of offences to the Company, directors and other officers of the Company during the year ended March 31, 2017.

Annexure C

(A) Conservation of Energy-

The steps taken or impact on conservation of energy

The Company requires energy for its operations and the Company is making all efforts to conserve energy by monitoring energy costs and periodically reviews of the consumption of energy. It also takes appropriate steps to reduce the consumption through efficiency in usage and timely maintenance / installation / up gradation of energy saving devices, wherever applicable.

The steps taken by the Company for utilizing alternate sources of energy

The capital investment on energy conservation equipments

(B) Technology Absorption-

i. The efforts made towards technology absorption

The Company uses latest technology and equipments into the business. Further the Company is not engaged in any manufacturing activities.

ii. The benefits derived like product improvement, cost reduction, product development or import substitution

iii. In case of imported technology (imported during the last three years reckoned from the beginning of the financial year)

(a) The details of technology imported

(b) The year of import

(c) Whether technology been fully absorbed

(d) If not fully absorbed, areas where absorption has not taken place, and the reasons thereof.

iv. The expenditure incurred on Research and development

The Company has not spent any amount towards research and developmental activities and has been active in harnessing and tapping the latest and the best technology in the industry.



Exchange Earnings and Outgo:

Exchange earned : Rs. Nil

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b. Total Foreign Exchange outgo : Rs. Nil

[700500] Disclosures - Signatories of financial statements

Details of directors signing financial statements [Table]

..(1)

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

Directors signing financial statements [Axis]	1	2
	01/04/2016 to 31/03/2017	01/04/2016 to 31/03/2017
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	GAURANG	HITESH
Middle name of director	CHHOTALAL	KUMAR
Last name of director	SHAH	CHAWDA
Designation of director	Director	Director
Director identification number of director	00004408	00373540
Date of signing of financial statements by director	25/05/2017	25/05/2017



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[700400] Disclosures - Auditors report**Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table]**

..(1)

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

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	01/04/2016 to 31/03/2017	01/04/2016 to 31/03/2017
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	As per the Auditor's Report	
Disclosure in auditors report relating to inventories		As per the Auditor's Report
Disclosure in auditors report relating to loans		As per the Auditor's Report
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013		As per the Auditor's Report
Disclosure in auditors report relating to deposits accepted	As per the Auditor's Report	
Disclosure in auditors report relating to maintenance of cost records		As per the Auditor's Report
Disclosure in auditors report relating to statutory dues [TextBlock]	As per the Auditor's Report	
Disclosure in auditors report relating to default in repayment of financial dues	As per the Auditor's Report	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		As per the Auditor's Report
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	As per the Auditor's Report	
Disclosure in auditors report relating to managerial remuneration		As per the Auditor's Report
Disclosure in auditors report relating to Nidhi Company		As per the Auditor's Report
Disclosure in auditors report relating to transactions with related parties	As per the Auditor's Report	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	As per the Auditor's Report	
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		As per the Auditor's Report
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	As per the Auditor's Report	



Details regarding auditors [Table]

..(1)

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

Auditors [Axis]	1
	01/04/2016 to 31/03/2017
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	ASP & Co.
Name of auditor signing report	Rajendra Prasad
Firms registration number of audit firm	000576N
Membership number of auditor	098941
Address of auditors	19 A, Gobind Mansion, IInd Floor, H-Block, Connaught Circus, New Delhi -110001
Permanent account number of auditor or auditor's firm	AAJFA8155D
SRN of form ADT-1	G14930705
Date of signing audit report by auditors	25/05/2017
Date of signing of balance sheet by auditors	25/05/2017

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	01/04/2016 to 31/03/2017
Disclosure in auditor's report explanatory [TextBlock]	Textual information (2) [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



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Textual information (2)

Disclosure in auditor's report explanatory [Text Block]

Independent Auditors Report

To the Members of Campion Properties Limited

Report on the Ind AS Financial Statements

We have audited the accompanying Ind AS financial statements of Campion Properties Limited (the Company), which comprise the Balance Sheet as at 31st March 2017, and the Statement of Profit and Loss (including Other Comprehensive Income), the Cash Flow Statement and the Statement of Changes in Equity for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Managements Responsibility for the Ind AS Financial Statements

The Companys 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 state of affairs (financial position), loss (financial performance including other comprehensive income), cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) prescribed 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 the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditors 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 there under.

We conducted our audit of the Ind AS financial statements in accordance with the Standards on Auditing 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 Ind AS financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Ind AS financial statements. The procedures selected depend on the auditors 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 Companys 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 the accounting policies used and the reasonableness of the accounting estimates made by the Companys 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.



to the best of our information and according to the explanations given t

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its 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 including the Ind AS, of the state of affairs (financial position) of the Company as at 31st March 2017, and its loss (financial performance including other comprehensive income), its cash flows and the changes in equity for the year ended on that date.

Emphasis of Matter

We draw attention to the following matter in the Notes to the financial statements:

1. The Company has accumulated losses which exceeded the net worth of the company as on March 31, 2017 and March 31, 2016. Further, the Company has incurred Cash loss in the current year and the Companys current liabilities exceeded its current assets as at the balance sheet date. These conditions indicate the existence of a material uncertainty that may cast significant doubt about the Companys ability to continue as a going concern. Further, considering the future Business plan and continuous financials and other support from the Holding Company, the Ind AS financial statements are continued to prepare on going concern basis (refer note 30a).

Our opinion is not modified in this respect.

Other Matters

The comparative financial information of the Company for the year ended 31 March 2016 and the transition date opening balance sheet as at 1 April 2015 included in these Ind AS financial statements, are based on the previously issued statutory financial statements prepared in accordance with the Companies (Accounting Standards) Rules, 2006 audited by us, whose audit report for the year ended 31 March 2016 & 31 March 2015 dated 6 May 2016 & 23 May 2015 respectively expressed an unmodified opinion on those financial statements, as adjusted for the differences in the accounting principles adopted by the Company on transition to the Ind AS, which have been audited by us.

Our opinion is not modified in respect of above matter.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditors Report) Order, 2016 (the Order), issued by the Central Government in terms of sub section 11 of Section 143 of the Act and on the basis of such checks of the books and records of the Company as we considered appropriate and according to the information and explanations given to us, we give in Annexure 1 a statement on the matters specified in paragraphs 3 and 4 of the said Order, to the extent applicable

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

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- c) The Balance Sheet, the Statement of Profit and Loss (including the Other Comprehensive Income), Cash Flow Statement and the Statement of Changes in Equity dealt with by this Report are in agreement with the books of account;
- d) In our opinion, the aforesaid Ind AS financial statements comply with the Indian Accounting Standards prescribed under section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended).
- e) The going concern matter described sub paragraph 3 under the Emphasis of Matters paragraph above, in our opinion, may have an adverse effect on the functioning of the company.

of the written representations received from the directors as on 31st March, 2017 taken on record by the Board of Directors, is disqualified as on 31st March, 2017 from being appointed as a director in terms of Section 164 (2) of the Act.

to the adequacy of the internal financial controls over financial reportii

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such controls, refer to our separate Report in Annexure 2.

h) With respect to the other matters to be included in the Auditors Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

i. The Company has disclosed the impact of pending litigations on its financial position in its Ind AS financial statements- Refer note 17 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;

iv. The Company has provided requisite disclosures in its Ind AS financials statement as to holdings as well as dealings in Specified Bank Notes during the period from 8th November, 2016 to 30th December, 2016. Based on the audit procedures and relying on the management representation, we report that the disclosures are in accordance with the books of accounts maintained by the Company.

For ASP & Co.

(Firm Reg no.: 000576N)

Chartered Accountants

Rajendra Prasad

Place : New Delhi

(Partner)

Date: May 25, 2017

Membership No. 098941

ANNEXURE -1 TO THE INDEPENDENT AUDITORS REPORT

Referred to in our report of even dated to the members of Campion Properties Limited on the accounts for the year ended 31st March 2017:

i) a) In our opinion and according to the information and explanation given to us during the course of audit, the company has maintained proper records showing full particulars including quantitative details and situation of fixed assets.

b) In our opinion and according to the information and explanation given to us during the course of audit, fixed assets have been physically verified by the management at reasonable interval having regard to the size of the company and the nature of its assets and no material discrepancy was noticed on such verification as compared to book records.

c) In terms of the information and explanations sought by us and given by the company and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that the title deeds of immovable properties are held in the name of



ion and according to the information and explanation given to us during the course of audit, the company does not have any clause (ii) of the Order is not applicable to the Company.

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iii) In our opinion and according to the information and explanation given to us during the course of audit, the Company has not granted any loans, secured or unsecured to companies, firms or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Therefore, clauses (a), (b) & (c) of (iii) the Order are not applicable to the Company.

iv) In our opinion and according to the information and explanation given to us during the course of audit, the Company has not granted any loans, investment, guarantees and security. Therefore, clause (iv) of the Order is not applicable to the Company.

v) In terms of the information and explanations sought by us and given by the company and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that the company has not accepted any deposit from the public in terms of Section 73 to 76 or any other relevant provisions of the Companies Act and the rules framed there under.

vi) In our opinion and according to the information and explanation given to us during the course of audit, the Central Government has not prescribed maintenance of cost records under section 148 (1) of the Companies Act, 2013 for the product of the company. Therefore, clause (vi) of the Order is not applicable to the Company.

vii) a) In terms of the information and explanations sought by us and given by the company and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that the undisputed statutory dues including provident fund, employees state insurance, income-tax, sales tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues as applicable have generally been regularly deposited with the appropriate authorities though there has been a slight delay in few cases. There are no outstanding statutory dues for more than six months as on 31st March 2017.

b) In terms of the information and explanations sought by us and given by the company and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that there are no dues of income tax or sale tax or service tax or duty of customs or duty of excise or value added tax or cess which have not been deposited on account of any dispute, except as below:

Name of Statute	Nature of Dues	Period to which it relates	Amount in Rs. 000	Forum Where dispute is pending
Income Tax Act, 1961	Income Tax Penalty	A.Y. 2003-04	Rs. 2,700	ITAT

viii) In our opinion and according to the information and explanation given to us during the course of audit, the company does not have any loans or borrowings from any financial institution, banks, and government or debenture holders during the year. Therefore clause (viii) of the Order are not applicable to the Company.

ix) In our opinion and according to the information and explanation given to us during the course of audit, the company did not raise any money by way of initial public offer or further public offer (including debt instruments) and term loans during the year. Therefore clause (ix) of the Order is not applicable to the Company.

x) In our opinion and according to the information and explanation given to us during the course of audit, no fraud on the company or by the company, by its officers or employees has been noticed or reported during the course of our audit.

xi) In our opinion and according to the information and explanation given to us during the course of audit, the Company has not paid managerial remuneration to any of its directors during the year. Therefore clause (xi) of the Order is not applicable to the Company.

xii) In our opinion and according to the information and explanation given to us during the course of audit, the company is not a Nidhi company. Therefore, clause (xii) of the Order is not applicable to the Company.

xiii) In terms of the information and explanations sought by us and given by the company and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that transactions with the related parties are in compliance with sections 177 & 188 of the Act where applicable and details of such transactions have been disclosed in the Ind AS financial statements as required by the applicable accounting standards.

the information and explanations sought by us and given by the company and the books and records examined by us in the dit and to the best of our knowledge and belief, we state that the company has not made any preferential allotment or private s or fully or partly convertible debentures during the year.



xv) In terms of the information and explanations sought by us and given by the company and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that the Company has not entered into non-cash transaction with directors or persons connected with him. Therefore, clause (xv) of the Order is not applicable to the Company.

xvi) In our opinion and according to the information and explanation given to us during the course of audit, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

For ASP & Co.

(Firm Reg no.: 000576N)

Chartered Accountants

Rajendra Prasad

Place : New Delhi

(Partner)

Dated: May 25, 2017

Membership No. 098941

ANNEXURE -2 TO THE INDEPENDENT AUDITORS REPORT

Referred to in our report of even dated to the members of Campion Properties Limited on the accounts for the year ended 31st March 2017:

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

We have audited the internal financial controls over financial reporting (IFCoFR) of Campion Properties Limited (the Company) as of 31st March 2017 in conjunction with our audit of the Ind AS financial statements of the Company for the year ended on that date.

Managements Responsibility for Internal Financial Controls

The Company's Board of Directors are responsible for establishing and maintaining internal financial controls based on the IFCoFR criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (Guidance Note) issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors Responsibility

Our responsibility is to express an opinion on the Company's IFCoFR based on our audit.

audit in accordance with the Guidance Note and the Standards on Auditing, issued by ICAI and deemed to be prescribed under the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of



Internal Financial Controls and, both issued by the ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate IFCoFR was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of IFCoFR included obtaining an understanding of IFCoFR, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditors judgment, including the assessment of the risks of material misstatement of the Ind AS financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's IFCoFR.

Meaning of Internal Financial Controls over Financial Reporting

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

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of IFCoFR, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the (IFCoFR) to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting (IFCoFR) and such internal financial controls over financial reporting were operating effectively as at 31st March 2017, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For ASP & Co.

(Firm Reg no.: 000576N)

Chartered Accountants

Rajendra Prasad

(Partner)

Membership No. 0989

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[700700] Disclosures - Secretarial audit report

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

	01/04/2016 to 31/03/2017
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No

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[110000] Balance sheet

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

	31/03/2017	31/03/2016	31/03/2015
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	1,81,141	2,07,375	2,44,911
Capital work-in-progress	0	0	51,259
Investment property	8,71,485	8,85,913	8,48,272
Other intangible assets	0	0	0
Non-current financial assets [Abstract]			
Non-current investments	0	0	0
Loans, non-current	0	0	0
Total non-current financial assets	0	0	0
Total non-current assets	10,52,626	10,93,288	11,44,442
Current assets [Abstract]			
Inventories	0	0	0
Current financial assets [Abstract]			
Current investments	0	0	0
Trade receivables, current	82,637	84,908	1,27,445
Cash and cash equivalents	2,219	3,012	133
Loans, current	0	0	0
Total current financial assets	84,856	87,920	1,27,578
Current tax assets	(A) 700	(B) 6,133	(C) 4,609
Other current assets	29,899	29,899	31,167
Total current assets	1,15,455	1,23,952	1,63,354
Total assets	11,68,081	12,17,240	13,07,796
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	35,636.01	35,636.01	35,636.01
Other equity	-4,27,571	-3,81,176	-3,37,615
Total equity attributable to owners of parent	-3,91,934.99	-3,45,539.99	-3,01,978.99
Non controlling interest	0	0	0
Total equity	-3,91,934.99	-3,45,539.99	-3,01,978.99
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	0	0	0
Total non-current financial liabilities	0	0	0
Provisions, non-current	0	0	0
Total non-current liabilities	0	0	0
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	15,27,520	15,27,520	15,79,938
Trade payables, current	(D) 13,836	(E) 16,320	(F) 11,164
Total current financial liabilities	15,41,356	15,43,840	15,91,102
Other current liabilities	18,659.99	18,939.99	18,672.99
Provisions, current	0	0	0
Total current liabilities	15,60,015.99	15,62,779.99	16,09,774.99
Total liabilities	15,60,015.99	15,62,779.99	16,09,774.99
Total equity and liabilities	11,68,081	12,17,240	13,07,796



Footnotes

- (A) TDS receivable : 700
 (B) TDS receivable : 6133
 (C) TDS receivable : 4609
 (D) Total outstanding dues to creditors other than Micro and Small Enterprise : 13836
 (E) Total outstanding dues to creditors other than Micro and Small Enterprise : 16320
 (F) Total outstanding dues to creditors other than Micro and Small Enterprise : 11164

[210000] Statement of profit and loss**Earnings per share [Table]**

..(1)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
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] -13.02	[INR/shares] -12.22
Total basic earnings (loss) per share	[INR/shares] -13.02	[INR/shares] -12.22
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -13.02	[INR/shares] -12.22
Total diluted earnings (loss) per share	[INR/shares] -13.02	[INR/shares] -12.22

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	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	8,668	20,462
Other income	758	1,625
Total income	9,426	22,087
Expenses [Abstract]		
Cost of materials consumed	0	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	0	0
Finance costs	0	0
Depreciation, depletion and amortisation expense	40,662	51,153
Other expenses	13,199	14,495
Total expenses	53,861	65,648
Profit before exceptional items and tax	-44,435	-43,561
Total profit before tax	-44,435	-43,561
Tax expense [Abstract]		
Current tax	1,960	0
Total tax expense	1,960	0
Total profit (loss) for period from continuing operations	-46,395	-43,561
Total profit (loss) for period	-46,395	-43,561
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	No	No
Other comprehensive income net of tax [Abstract]		
Total other comprehensive income	0	0
Total comprehensive income	-46,395	-43,561
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Other comprehensive income before tax [Abstract]		
Total other comprehensive income	0	0
Total comprehensive income	-46,395	-43,561
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Diluted earnings per share [Abstract]		

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

..(1)

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

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	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	-46,395	-43,561		-46,395
Comprehensive income	-46,395	-43,561	0	-46,395
Increase (decrease) in equity	-46,395	-43,561	0	-46,395
Equity at end of period	-4,27,571	-3,81,176	-3,37,615	-4,27,571

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Statement of changes in equity [Table]

..(2)

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

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 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	-43,561		-46,395	-43,561
Total comprehensive income	-43,561		-46,395	-43,561
Total increase (decrease) in equity	-43,561		-46,395	-43,561
Other equity at end of period	-3,81,176	-3,37,615	-4,27,571	-3,81,176

Statement of changes in equity [Table]

..(3)

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

Components of equity [Axis]	Reserves [Member]	Retained earnings [Member]		
		31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 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			-46,395	-43,561
Total comprehensive income			-46,395	-43,561
Total increase (decrease) in equity			-46,395	-43,561
Other equity at end of period	-3,37,615	-4,27,571	-3,81,176	-3,37,615

Statement of changes in equity [Table]

..(4)

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

Components of equity [Axis]	Other retained earning [Member]		
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
Other equity [Abstract]			
Statement of changes in equity [Line items]			
Equity [Abstract]			
Changes in equity [Abstract]			
Comprehensive income [Abstract]			
Profit (loss) for period	-46,395	-43,561	
Total comprehensive income	-46,395	-43,561	
Total increase (decrease) in equity	-46,395	-43,561	
Other equity at end of period	-4,27,571	-3,81,176	-3,37,615



[320000] Cash flow statement, indirect

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

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
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	-44,435	-43,561	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for decrease (increase) in trade receivables, current	2,271	42,537	
Adjustments for decrease (increase) in other current assets	0	1,267	
Adjustments for increase (decrease) in trade payables, current	-2,484	5,156	
Adjustments for increase (decrease) in other current liabilities	-280	268	
Adjustments for depreciation and amortisation expense	40,662	51,153	
Other adjustments to reconcile profit (loss)	-1,960	0	
Other adjustments for non-cash items	(A) 5,433	(B) -1,523	
Total adjustments for reconcile profit (loss)	43,642	98,858	
Net cash flows from (used in) operations	-793	55,297	
Net cash flows from (used in) operating activities	-793	55,297	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	(C) 0	(D) -52,418	
Net cash flows from (used in) financing activities	0	-52,418	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-793	2,879	
Net increase (decrease) in cash and cash equivalents	-793	2,879	
Cash and cash equivalents cash flow statement at end of period	2,219	3,012	133

Footnotes

(A) (Increase)/Decrease in Current Tax Assets : 5433

(B) (Increase)/Decrease in Current Tax Assets : -1523

(C) Secured Loans (net) : 0

(D) Secured Loans (net) : -52418

[610100] Notes - List of accounting policies

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

	01/04/2016 to 31/03/2017
Disclosure of significant accounting policies [TextBlock]	Textual information (3) [See below]



Textual information (3)

Disclosure of significant accounting policies [Text Block]

1.1 Background of the Company:

a. Corporate Information

Campion Properties Limited ("the Company" or "CAPL"), having CIN number U55101MH2001PLC218815, was incorporated on August 23, 2001 having its registered office at H Block, 1st Floor Dhirubhai Ambani Knowledge City, Navi Mumbai, Maharashtra 400710.

The company has been formed to carry on business of providing facility usage services to the client at the premises of the Company in Delhi.

Basis of preparation of Financial Statements :

a. Statement of Compliance

The financial statements are prepared under historical cost convention in accordance with the generally accepted accounting principles (GAAP) in India and comply with Indian Accounting Standards specified under Section 133 the Companies Act, 2013 ("the Act") read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015, Companies (Indian Accounting Standards) Amendment Rules 2016 and other provisions of the Act, to the extent notified applicable as well as applicable guidance notes and pronouncements of the Institute of Chartered Accountants of India (ICAI).

For all the periods up to and including 31 March 2016, the Company prepared its financial statements in accordance with Generally Accepted Accounting Principles (GAAP) in India, accounting standards specified under Section 133 of the Companies Act, 2013, the Companies Act, 1956 (to the extent notified and applicable), applicable provisions of the Companies Act, 1956. The Company followed the provisions of Ind AS 101 in preparing its opening Ind AS Balance Sheet as of the date of transition, viz. 1 April 2015. Some of the Company's Ind AS accounting policies used in the opening Balance Sheet are different from its previous GAAP policies applied as at 31 March 2015, but no additional transitional adjustments were required as correspond to previous applicable Accounting Standards.

b. Basis of Measurement

These financial statements are prepared in accordance with Indian Accounting Standards (IND ASs) with the going-concern principle and on a historical cost basis except for Certain Financial Assets and Liabilities that are measured at Fair Value (Refer Accounting Policy Regarding Financial Instruments). The methods used to measure fair values are discussed below.

The presentation and grouping of individual items in the Balance Sheet, the Statement of Profit & Loss, the Cash Flow statement and the Statement of Changes in Equities are based on the principle of materiality.

The company's accounting policies and disclosures require the measurement of fair values for financial instruments.

1 established control framework with respect to the measurement of fair values. The management regularly reviews significant and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair value, management assesses the evidence obtained from the third parties to support the conclusion that such valuations meet the requirements of Ind AS, including the level in the fair value hierarchy in which such valuations should be classified.



When measuring the fair value of a financial asset or a financial liability, the company uses observable market data as far as possible. Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows.

Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.

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

Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. The company recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred. (Refer to note 39 for information on detailed disclosures pertaining to measurement of fair values)

c. Functional and presentation currency

These financial statements are presented in Indian Rupees which is presentation currency of the company. All amounts have been rounded off to the nearest thousand, unless otherwise stated.

d. Current and non-current classification

The Company presents assets and liabilities in the balance sheet based on current/non-current classification.

An asset is classified as current if:

- It is expected to be realised, or is intended to be sold or consumed, in the normal operating cycle; or
- It is held primarily for the purpose of trading; or
- It is expected to realise the asset within 12 months after the reporting period; or
- The asset is a cash or equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period.

All other assets are classified as non-current.

Similarly, a liability is classified as current if:

- It is expected to be settled in the normal operating cycle; or
- It is held primarily for the purpose of trading; or
- It is expected to be settled within 12 months after the reporting period; or

It does not have an unconditional right to defer the settlement of the liability for at least 12 months after the reporting period.



Terms of a liability that could result in its settlement by the issue of equity instruments at the option of the counterparty does not affect this classification.

All other liabilities are classified as non-current.

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

e. Use of Estimates :

The preparation and presentation of Financial Statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities and disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates is recognised in the period in which the results are known / materialised. Estimates and underlying assets are reviewed on going basis. Revisions to accounting estimates are recognised prospectively.

1.2 Significant accounting policies

A summary of the significant accounting policies applied in the preparation of the financial statements are as given below. These accounting policies have been applied consistently to all periods presented in the financial statements.

The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 16 & Ind AS 40 retrospectively and continue to use the previous GAAP carrying amount as a deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of property, plant and equipment and investment property as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

a. Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

a.1. Financial assets

a.1.1. Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

a.1.2. Subsequent measurement

Debt instruments:

Subsequent measurement of debt instruments depends on the company's business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the company classifies its debt instruments:

Debt instruments at amortized cost

A debt instrument is measured at the amortised cost if both the following conditions are met:



within a business model whose objective is to hold assets for collecting contractual cash flows, and

of the asset give rise on specified dates to cash flows that are solely p

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principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. This category generally applies to trade and other receivables.

Debt instrument measured at fair value through other comprehensive income (FVTOCI):

A debt instrument is classified as at the FVTOCI if both of the following criteria are met:

- a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- b) The assets contractual cash flows represent SPPI

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the company recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the P&L. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to P&L. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

Debt instrument at FVTPL (Fair value through profit or loss)

Any debt instrument, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL. In addition, the company may elect to designate a debt instrument, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as accounting mismatch).

Equity investments :

All equity investments in scope of Ind-AS 109 are measured at fair value. Equity instruments which are held for trading are classified as at FVTPL. For all other equity instruments, the company decides to classify the same either as at FVOCI or FVTPL. The Company makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

If the company decides to classify an equity instrument as at FVOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to profit and loss, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the profit and loss.

a.1.3. Derecognition

A financial asset is primarily derecognised when:

I) The rights to receive cash flows from the asset have expired, or

II) The company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a pass-through arrangement; and either (a) the company has transferred substantially all the risks and rewards of the asset, or (b) the company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.



f financial assets

es on a forward looking basis the expected credit losses associated with

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methodology applied depends on whether there has been a significant increase in the credit risk.

As a practical expedient, the company uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables, as permitted by Ind AS 109. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward-looking estimates. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analysed.

a.2. Financial liabilities

a.2.1. Initial recognition and measurement

All financial liabilities are recognised initially at fair value, in the case of loans, borrowings and payables, net of directly attributable transaction costs. Financial liabilities include trade and other payables, loans and borrowings including bank overdrafts and derivative financial instruments.

a.2.2. Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at amortized cost

After initial measurement, such financial liabilities are subsequently measured at amortized cost using the EIR method. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance costs in the profit or loss. This category generally applies to trade payables and other contractual liabilities.

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the company that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Gains or losses on liabilities held for trading are recognised in the profit or loss.

Borrowings

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.

b. Property, Plant & Equipment:

Initial recognition and measurement

Equipment are stated at cost/ fair value net of Modvat/ Cenvat and include amount added on revaluation less accumulated sation and impairment loss, if any. Subsequent Expenditure is capitalised only if it is probable that future economic benefits expenditure will flow to the company.



All costs including borrowing financing cost of qualifying assets till commencement of commercial operations, net charges of foreign exchange contracts and adjustments arising up to March 31, 2007 from exchange rate variations relating to borrowings attributable to fixed asset are capitalised.

Cost of an item of PPE comprises its purchase price, including import duties and non refundable purchase taxes after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.

Derecognition

An item of Property, Plant and Equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in statement of Profit & Loss in the year the asset is derecognised.

The assets residual values, useful lives and methods are reviewed, and adjusted if appropriate, at each financial year end.

c. Investment Properties

Initial recognition and measurement:

Investment Properties are, properties held for rental income and/ or capital appreciation, initially measured at cost including transaction cost and stated at cost net of Modvat/ Cenvat, Value Added Tax and include amount added on revaluation less accumulated depreciation and amortisation based on Straight Line Method, impairment loss, if any.

Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any. Though the Company measures investment property using cost based measurement, the fair value of investment property is disclosed in the notes. Fair values are determined based on valuation performed by qualified and experienced Independent Valuer.

Transition to Ind AS:

The company has availed the deemed cost exemption in relation to the Investment Property on the date of transition.

Derecognition:

Investment properties are derecognised either when they have been disposed of or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in profit or loss in the period of derecognition.

d. Intangible Assets other than Goodwill

Initial recognition and measurement

Intangible assets, namely computer software are amortised on Straight Line Method, over the balance period of Licenses starting from the date of acquisition or commencement of commercial services, whichever is later.

The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 38 retrospectively and continue to use the previous GAAP carrying amount as a deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of intangible assets as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

Derecognition

An intangible asset is derecognized when no future economic benefits are expected from their use or upon their disposal. Gains and losses on disposal of an item of intangible assets are determined by comparing the proceeds from disposal with the carrying amount of intangible assets and the statement of profit and loss.

& Amortisation:



(i) Depreciation on Property, Plant and Equipment's

Depreciation on Property, Plant and Equipment's is provided on the Straight Line Method rates over the useful lives as prescribed in the Schedule II to the Companies Act, 2013.

Depreciation on additions to/deductions from property, plant & equipment during the year is charged on pro-rata basis from/up to the month in which the asset is available for use/disposed.

Name of Assets	Life in years
Furniture & Fittings	10 Years
Office Equipment	05 Years
Plant & Machinery	15 Years

(ii) Amortisation:

Intangible Assets are amortized over the remaining on straight line method as per Ind AS 38 as prescribed in Schedule II of the Companies Act, 2013. Cost of software recognized as intangible asset, is amortized on straight line method over a period of legal right to use or 3 years, whichever is less.

(iii) Depreciation on Investment Property

Name of Assets	Life in years
Building	60 Years
Leasehold Improvements	99 Years (lease period)

f. Impairment of Non- Financial Assets :

The carrying amounts of the Companys non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment considering the provisions of Ind AS 36 Impairment of Assets. If any such indication exists, then the assets recoverable amount is estimated.

Goodwill and intangible assets that have an indefinite useful life are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they may be impaired. Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognised in prior accounting period is increased / reversed where there is change in the estimate of recoverable value. The recoverable value is higher of net selling price and value in use.

g. Borrowing Cost:

Borrowing costs that are directly attributable to the acquisition, construction/exploration/ development or erection of qualifying assets are capitalized as part of cost of such asset until such time the assets are substantially ready for their intended use. Qualifying assets are assets which take a substantial period of time to get ready for their intended use or sale.

When the Company borrows funds specifically for the purpose of obtaining a qualifying asset, the borrowing costs incurred are capitalized. When Company borrows funds generally and uses them for the purpose of obtaining a qualifying asset, the capitalization of the borrowing costs is the weighted average cost of general borrowing that are outstanding during the period and used for the acquisition, construction or erection of the qualifying asset.

Borrowing costs ceases when substantially all the activities necessary to ready the asset for its intended uses are completed. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds.



temporary investment of the borrowings pending their expenditure on the qualifying assets is deducted from the borrowing costs eligible for



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capitalization. Borrowing costs include exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs.

Other borrowing costs are recognized as an expense in the year in which they are incurred.

h. Provisions :

A provision is recognized if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation.

i. Employee benefits

Long Term Benefits

I. Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into separate entities and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognized as an employee benefits expense in profit or loss in the period during which services are rendered by employees.

Contributions to defined contribution schemes such as Provident Fund, etc. are charged to the Statement of Profit and Loss, as and when incurred.

II. Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan like gratuity.

The Company's net obligation in respect of defined benefit plans is calculated separately for each plan by estimating the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value. Any unrecognized past service costs and the fair value of any plan assets are deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations and that are denominated in the same currency in which the benefits are expected to be paid.

The calculation is performed annually by a qualified actuary using the projected unit credit method. When the calculation results in a benefit to the Company, the recognized asset is limited to the total of any unrecognized past service costs and the present value of economic benefits available in the form of any future refunds from the plan or reductions in future contributions to the plan. An economic benefit is available to the Company if it is realizable during the life of the plan, or on settlement of the plan liabilities. Any actuarial gains or losses are recognized in OCI in the period in which they arise.

When the benefits of a plan are improved, the portion of the increased benefit relating to past service by employees is recognized in profit or loss on a straight-line basis over the average period until the benefits become vested. To the extent that the benefits vest immediately, the expense is recognized immediately in profit or loss.

III. Other long-term employee benefits

Benefits under the Company's leave encashment constitute other long term employee benefits.

The Company's net obligation in respect of leave encashment is the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations. The calculation is performed using the projected unit credit method. Any actuarial gains or losses are recognized in profit or loss in the period in which they arise.



All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. These benefits include compensated absences such as paid annual leave and sickness leave. The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognized as an expense during the period.

j. Lease

In respect of Operating Leases, lease rentals are expensed on straight line basis with reference to the term of lease unless the payments to the lessor are structured to increase in line with expected general inflation to compensate for the lessors expected inflationary cost increases, except for lease rentals pertaining to the period up to the date of commencement of commercial operations, which are capitalised.

Where the lessor effectively retains substantially all risk and benefits of ownership of the leased assets they are classified as operating lease. Operating lease payments are recognised as an expense in the Statement of Profit and Loss.

In respect of Finance Leases, the lower of the fair value of the assets and present value of the minimum lease rentals is capitalised as Fixed Assets with corresponding amount shown as liabilities for leased assets. The principal component in lease rental in respect of the above is adjusted against liabilities for leased assets and the interest component is recognised as an expense in the year in which the same is incurred except in case of assets used for capital projects where it is capitalised.

k. 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.

Interest income on investment is recognised on time proportion basis. Dividend is considered when right to receive is established.

l. Foreign Currency Transactions

(i) Transactions denominated in foreign currencies are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

(ii) Foreign currency monetary items (assets and liabilities) are retranslated using the exchange rate prevailing at the reporting date.

(iii) Non-monetary items, which are measured in terms of historical cost denominated in foreign currency, are reported using the exchange rate at the date of the transaction.

(iv) Gains and losses, if any, at the year-end in respect of monetary assets and monetary liabilities are recognised in the Statement of Profit and Loss except in case of gains or losses arising on long term foreign currency monetary items relating to the acquisition of depreciable assets which are added to or deducted from the cost of such assets.

m. Earnings per share:

In determining Earning per Share, the company considers the net profit after tax and includes the post tax effect of any extra-ordinary / exceptional item. The number of shares used in computing Basic Earnings per Share is the weighted average number of shares, excluding owned by the Trust, outstanding during the period. Dilutive earning per share is computed and disclosed after adjusting effect of all dilutive potential equity shares, if any except when results will be anti dilutive. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date.

n. Accounting for Taxes on Income :

t tax represents the amount that would be payable based on computation of tax as per the provisions of the Income Tax Act, determined based on the amount of tax payable in respect of taxable income for the year after taking into consideration under the Income Tax Act, 1961. Current tax expense is recognized in profit or loss except to the extent that it relates to items in other comprehensive income or equity, in which case it is recognized in OCI or equity.



Deferred tax represents the effect of timing difference between the carrying amount of assets and liabilities in the consolidated financial statement and the corresponding tax base used in computation of taxable income. Deferred Tax Liabilities are generally accounted for all taxable temporary differences. The deferred tax asset is recognised for all deductible temporary differences, carried forward of unused tax credits and unused tax losses, to the extent that is probable that taxable profit will be available against which those deductible temporary differences can be utilised.

Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current income tax assets against current income tax liabilities and when the deferred income tax assets and liabilities relate to income tax levied by the same taxation authority on either the same taxable entity or different taxable entities where there is an intention to settle the balances on a net or simultaneous basis.

Deferred Tax assets / Liabilities are not recognised for initial recognition of Goodwill or of an asset or liability in a transition that is not a business combination and at the time of transaction affects neither the accounting profit nor taxable profit/(loss), MAT credit is recognised as an asset only if there is convincing evidence that the Company will pay normal income tax during the specified period.

o. Cash and Cash Equivalents:

Cash comprises of Cash on Hand, Cheques on Hand and demand deposits with Banks. Cash Equivalents are short term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risks of changes in value.

p. Cash flow statement

Cash flow statement is prepared in accordance with the indirect method prescribed in Ind AS 7 Statement of Cash Flows.

q. Contingent liabilities :

Contingent liabilities are possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Contingent liabilities are disclosed on the basis of judgment of the management/independent experts. These are reviewed at each balance sheet date and are adjusted to reflect the current management estimate.

r. Exemptions and exceptions availed

In preparing these Ind AS financial statements, the company has availed certain exemptions and exceptions in accordance with Ind AS 101, as explained below. The resulting difference between the carrying values of the assets and liabilities in the financial statements as at the transition date under Ind AS and previous GAAP have been recognised directly in equity (retained earnings or another appropriate category of equity). This note explains the adjustments made by the company in restating its previous GAAP financial statements, including the Balance Sheet as at April 1, 2015 and the financial statements as at and for the year ended March 31, 2016.

1.3 First-time Ind AS adoption reconciliations

The Company has adopted Indian Accounting Standard (Ind AS) from April 1, 2016 with a transition date of April 1, 2015. The figures for the previous year have also been converted as per Ind AS, but no additional transitional adjustments were required as correspond to previous applicable Accounting Standards. Hence, no reconciliation item has been shown.



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

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

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	As per Accounting Policy	As per Accounting Policy
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 (4) [See below]	

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Textual information (4)

Disclosure of significant accounting policies [Text Block]

1.1 Background of the Company:

a. Corporate Information

Campion Properties Limited ("the Company" or "CAPL"), having CIN number U55101MH2001PLC218815, was incorporated on August 23, 2001 having its registered office at H Block, 1st Floor Dhirubhai Ambani Knowledge City, Navi Mumbai, Maharashtra 400710.

The company has been formed to carry on business of providing facility usage services to the client at the premises of the Company in Delhi.

Basis of preparation of Financial Statements :

a. Statement of Compliance

The financial statements are prepared under historical cost convention in accordance with the generally accepted accounting principles (GAAP) in India and comply with Indian Accounting Standards specified under Section 133 the Companies Act, 2013 ("the Act") read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015, Companies (Indian Accounting Standards) Amendment Rules 2016 and other provisions of the Act, to the extent notified applicable as well as applicable guidance notes and pronouncements of the Institute of Chartered Accountants of India (ICAI).

For all the periods up to and including 31 March 2016, the Company prepared its financial statements in accordance with Generally Accepted Accounting Principles (GAAP) in India, accounting standards specified under Section 133 of the Companies Act, 2013, the Companies Act, 1956 (to the extent notified and applicable), applicable provisions of the Companies Act, 1956. The Company followed the provisions of Ind AS 101 in preparing its opening Ind AS Balance Sheet as of the date of transition, viz. 1 April 2015. Some of the Company's Ind AS accounting policies used in the opening Balance Sheet are different from its previous GAAP policies applied as at 31 March 2015, but no additional transitional adjustments were required as correspond to previous applicable Accounting Standards.

b. Basis of Measurement

These financial statements are prepared in accordance with Indian Accounting Standards (IND ASs) with the going-concern principle and on a historical cost basis except for Certain Financial Assets and Liabilities that are measured at Fair Value (Refer Accounting Policy Regarding Financial Instruments). The methods used to measure fair values are discussed below.

The presentation and grouping of individual items in the Balance Sheet, the Statement of Profit & Loss, the Cash Flow statement and the Statement of Changes in Equities are based on the principle of materiality.

The company's accounting policies and disclosures require the measurement of fair values for financial instruments.

1 established control framework with respect to the measurement of fair values. The management regularly reviews significant and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair value, management assesses the evidence obtained from the third parties to support the conclusion that such valuations meet the requirements of Ind AS, including the level in the fair value hierarchy in which such valuations should be classified.



When measuring the fair value of a financial asset or a financial liability, the company uses observable market data as far as possible. Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows.

Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.

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

Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. The company recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred. (Refer to note 39 for information on detailed disclosures pertaining to measurement of fair values)

c. Functional and presentation currency

These financial statements are presented in Indian Rupees which is presentation currency of the company. All amounts have been rounded off to the nearest thousand, unless otherwise stated.

d. Current and non-current classification

The Company presents assets and liabilities in the balance sheet based on current/non-current classification.

An asset is classified as current if:

- It is expected to be realised, or is intended to be sold or consumed, in the normal operating cycle; or
- It is held primarily for the purpose of trading; or
- It is expected to realise the asset within 12 months after the reporting period; or
- The asset is a cash or equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period.

All other assets are classified as non-current.

Similarly, a liability is classified as current if:

- It is expected to be settled in the normal operating cycle; or
- It is held primarily for the purpose of trading; or
- It is expected to be settled within 12 months after the reporting period; or

It does not have an unconditional right to defer the settlement of the liability for at least 12 months after the reporting period.



Terms of a liability that could result in its settlement by the issue of equity instruments at the option of the counterparty does not affect this classification.

All other liabilities are classified as non-current.

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

e. Use of Estimates :

The preparation and presentation of Financial Statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities and disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates is recognised in the period in which the results are known / materialised. Estimates and underlying assets are reviewed on going basis. Revisions to accounting estimates are recognised prospectively.

1.2 Significant accounting policies

A summary of the significant accounting policies applied in the preparation of the financial statements are as given below. These accounting policies have been applied consistently to all periods presented in the financial statements.

The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 16 & Ind AS 40 retrospectively and continue to use the previous GAAP carrying amount as a deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of property, plant and equipment and investment property as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

a. Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

a.1. Financial assets

a.1.1. Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

a.1.2. Subsequent measurement

Debt instruments:

Subsequent measurement of debt instruments depends on the company's business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the company classifies its debt instruments:

Debt instruments at amortized cost

A debt instrument is measured at the amortised cost if both the following conditions are met:



within a business model whose objective is to hold assets for collecting contractual cash flows, and

of the asset give rise on specified dates to cash flows that are solely p

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principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. This category generally applies to trade and other receivables.

Debt instrument measured at fair value through other comprehensive income (FVTOCI):

A debt instrument is classified as at the FVTOCI if both of the following criteria are met:

- a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- b) The assets contractual cash flows represent SPPI

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the company recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the P&L. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to P&L. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

Debt instrument at FVTPL (Fair value through profit or loss)

Any debt instrument, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL. In addition, the company may elect to designate a debt instrument, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as accounting mismatch).

Equity investments :

All equity investments in scope of Ind-AS 109 are measured at fair value. Equity instruments which are held for trading are classified as at FVTPL. For all other equity instruments, the company decides to classify the same either as at FVOCI or FVTPL. The Company makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

If the company decides to classify an equity instrument as at FVOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to profit and loss, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the profit and loss.

a.1.3. Derecognition

A financial asset is primarily derecognised when:

I) The rights to receive cash flows from the asset have expired, or

II) The company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a pass-through arrangement; and either (a) the company has transferred substantially all the risks and rewards of the asset, or (b) the company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.



f financial assets

es on a forward looking basis the expected credit losses associated with

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methodology applied depends on whether there has been a significant increase in the credit risk.

As a practical expedient, the company uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables, as permitted by Ind AS 109. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward-looking estimates. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analysed.

a.2. Financial liabilities

a.2.1. Initial recognition and measurement

All financial liabilities are recognised initially at fair value, in the case of loans, borrowings and payables, net of directly attributable transaction costs. Financial liabilities include trade and other payables, loans and borrowings including bank overdrafts and derivative financial instruments.

a.2.2. Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at amortized cost

After initial measurement, such financial liabilities are subsequently measured at amortized cost using the EIR method. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance costs in the profit or loss. This category generally applies to trade payables and other contractual liabilities.

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the company that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Gains or losses on liabilities held for trading are recognised in the profit or loss.

Borrowings

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.

b. Property, Plant & Equipment:

Initial recognition and measurement

Equipment are stated at cost/ fair value net of Modvat/ Cenvat and include amount added on revaluation less accumulated sation and impairment loss, if any. Subsequent Expenditure is capitalised only if it is probable that future economic benefits expenditure will flow to the company.



All costs including borrowing financing cost of qualifying assets till commencement of commercial operations, net charges of foreign exchange contracts and adjustments arising up to March 31, 2007 from exchange rate variations relating to borrowings attributable to fixed asset are capitalised.

Cost of an item of PPE comprises its purchase price, including import duties and non refundable purchase taxes after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.

Derecognition

An item of Property, Plant and Equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in statement of Profit & Loss in the year the asset is derecognised.

The assets residual values, useful lives and methods are reviewed, and adjusted if appropriate, at each financial year end.

c. Investment Properties

Initial recognition and measurement:

Investment Properties are, properties held for rental income and/ or capital appreciation, initially measured at cost including transaction cost and stated at cost net of Modvat/ Cenvat, Value Added Tax and include amount added on revaluation less accumulated depreciation and amortisation based on Straight Line Method, impairment loss, if any.

Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any. Though the Company measures investment property using cost based measurement, the fair value of investment property is disclosed in the notes. Fair values are determined based on valuation performed by qualified and experienced Independent Valuer.

Transition to Ind AS:

The company has availed the deemed cost exemption in relation to the Investment Property on the date of transition.

Derecognition:

Investment properties are derecognised either when they have been disposed of or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in profit or loss in the period of derecognition.

d. Intangible Assets other than Goodwill

Initial recognition and measurement

Intangible assets, namely computer software are amortised on Straight Line Method, over the balance period of Licenses starting from the date of acquisition or commencement of commercial services, whichever is later.

The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 38 retrospectively and continue to use the previous GAAP carrying amount as a deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of intangible assets as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

Derecognition

An intangible asset is derecognized when no future economic benefits are expected from their use or upon their disposal. Gains and losses on disposal of an item of intangible assets are determined by comparing the proceeds from disposal with the carrying amount of intangible assets and the statement of profit and loss.

& Amortisation:



(i) Depreciation on Property, Plant and Equipment's

Depreciation on Property, Plant and Equipment's is provided on the Straight Line Method rates over the useful lives as prescribed in the Schedule II to the Companies Act, 2013.

Depreciation on additions to/deductions from property, plant & equipment during the year is charged on pro-rata basis from/up to the month in which the asset is available for use/disposed.

Name of Assets	Life in years
Furniture & Fittings	10 Years
Office Equipment	05 Years
Plant & Machinery	15 Years

(ii) Amortisation:

Intangible Assets are amortized over the remaining on straight line method as per Ind AS 38 as prescribed in Schedule II of the Companies Act, 2013. Cost of software recognized as intangible asset, is amortized on straight line method over a period of legal right to use or 3 years, whichever is less.

(iii) Depreciation on Investment Property

Name of Assets	Life in years
Building	60 Years
Leasehold Improvements	99 Years (lease period)

f. Impairment of Non- Financial Assets :

The carrying amounts of the Companys non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment considering the provisions of Ind AS 36 Impairment of Assets. If any such indication exists, then the assets recoverable amount is estimated.

Goodwill and intangible assets that have an indefinite useful life are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they may be impaired. Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognised in prior accounting period is increased / reversed where there is change in the estimate of recoverable value. The recoverable value is higher of net selling price and value in use.

g. Borrowing Cost:

Borrowing costs that are directly attributable to the acquisition, construction/exploration/ development or erection of qualifying assets are capitalized as part of cost of such asset until such time the assets are substantially ready for their intended use. Qualifying assets are assets which take a substantial period of time to get ready for their intended use or sale.

When the Company borrows funds specifically for the purpose of obtaining a qualifying asset, the borrowing costs incurred are capitalized. When Company borrows funds generally and uses them for the purpose of obtaining a qualifying asset, the capitalization of the borrowing costs is the weighted average cost of general borrowing that are outstanding during the period and used for the acquisition, construction or erection of the qualifying asset.

Borrowing costs ceases when substantially all the activities necessary to get ready for their intended uses are completed. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds.



temporary investment of the borrowings pending their expenditure on the qualifying assets is deducted from the borrowing costs eligible for



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capitalization. Borrowing costs include exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs.

Other borrowing costs are recognized as an expense in the year in which they are incurred.

h. Provisions :

A provision is recognized if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation.

i. Employee benefits

Long Term Benefits

I. Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into separate entities and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognized as an employee benefits expense in profit or loss in the period during which services are rendered by employees.

Contributions to defined contribution schemes such as Provident Fund, etc. are charged to the Statement of Profit and Loss, as and when incurred.

II. Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan like gratuity.

The Company's net obligation in respect of defined benefit plans is calculated separately for each plan by estimating the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value. Any unrecognized past service costs and the fair value of any plan assets are deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations and that are denominated in the same currency in which the benefits are expected to be paid.

The calculation is performed annually by a qualified actuary using the projected unit credit method. When the calculation results in a benefit to the Company, the recognized asset is limited to the total of any unrecognized past service costs and the present value of economic benefits available in the form of any future refunds from the plan or reductions in future contributions to the plan. An economic benefit is available to the Company if it is realizable during the life of the plan, or on settlement of the plan liabilities. Any actuarial gains or losses are recognized in OCI in the period in which they arise.

When the benefits of a plan are improved, the portion of the increased benefit relating to past service by employees is recognized in profit or loss on a straight-line basis over the average period until the benefits become vested. To the extent that the benefits vest immediately, the expense is recognized immediately in profit or loss.

III. Other long-term employee benefits

Benefits under the Company's leave encashment constitute other long term employee benefits.

The Company's net obligation in respect of leave encashment is the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations. The calculation is performed using the projected unit credit method. Any actuarial gains or losses are recognized in profit or loss in the period in which they arise.



All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. These benefits include compensated absences such as paid annual leave and sickness leave. The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognized as an expense during the period.

j. Lease

In respect of Operating Leases, lease rentals are expensed on straight line basis with reference to the term of lease unless the payments to the lessor are structured to increase in line with expected general inflation to compensate for the lessors expected inflationary cost increases, except for lease rentals pertaining to the period up to the date of commencement of commercial operations, which are capitalised.

Where the lessor effectively retains substantially all risk and benefits of ownership of the leased assets they are classified as operating lease. Operating lease payments are recognised as an expense in the Statement of Profit and Loss.

In respect of Finance Leases, the lower of the fair value of the assets and present value of the minimum lease rentals is capitalised as Fixed Assets with corresponding amount shown as liabilities for leased assets. The principal component in lease rental in respect of the above is adjusted against liabilities for leased assets and the interest component is recognised as an expense in the year in which the same is incurred except in case of assets used for capital projects where it is capitalised.

k. 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.

Interest income on investment is recognised on time proportion basis. Dividend is considered when right to receive is established.

l. Foreign Currency Transactions

(i) Transactions denominated in foreign currencies are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

(ii) Foreign currency monetary items (assets and liabilities) are retranslated using the exchange rate prevailing at the reporting date.

(iii) Non-monetary items, which are measured in terms of historical cost denominated in foreign currency, are reported using the exchange rate at the date of the transaction.

(iv) Gains and losses, if any, at the year-end in respect of monetary assets and monetary liabilities are recognised in the Statement of Profit and Loss except in case of gains or losses arising on long term foreign currency monetary items relating to the acquisition of depreciable assets which are added to or deducted from the cost of such assets.

m. Earnings per share:

In determining Earning per Share, the company considers the net profit after tax and includes the post tax effect of any extra-ordinary / exceptional item. The number of shares used in computing Basic Earnings per Share is the weighted average number of shares, excluding owned by the Trust, outstanding during the period. Dilutive earning per share is computed and disclosed after adjusting effect of all dilutive potential equity shares, if any except when results will be anti dilutive. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date.

n. Accounting for Taxes on Income :

t tax represents the amount that would be payable based on computation of tax as per the provisions of the Income Tax Act, determined based on the amount of tax payable in respect of taxable income for the year after taking into consideration under the Income Tax Act, 1961. Current tax expense is recognized in profit or loss except to the extent that it relates to items in other comprehensive income or equity, in which case it is recognized in OCI or equity.



Deferred tax represents the effect of timing difference between the carrying amount of assets and liabilities in the consolidated financial statement and the corresponding tax base used in computation of taxable income. Deferred Tax Liabilities are generally accounted for all taxable temporary differences. The deferred tax asset is recognised for all deductible temporary differences, carried forward of unused tax credits and unused tax losses, to the extent that is probable that taxable profit will be available against which those deductible temporary differences can be utilised.

Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current income tax assets against current income tax liabilities and when the deferred income tax assets and liabilities relate to income tax levied by the same taxation authority on either the same taxable entity or different taxable entities where there is an intention to settle the balances on a net or simultaneous basis.

Deferred Tax assets / Liabilities are not recognised for initial recognition of Goodwill or of an asset or liability in a transition that is not a business combination and at the time of transaction affects neither the accounting profit nor taxable profit/(loss), MAT credit is recognised as an asset only if there is convincing evidence that the Company will pay normal income tax during the specified period.

o. Cash and Cash Equivalents:

Cash comprises of Cash on Hand, Cheques on Hand and demand deposits with Banks. Cash Equivalents are short term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risks of changes in value.

p. Cash flow statement

Cash flow statement is prepared in accordance with the indirect method prescribed in Ind AS 7 Statement of Cash Flows.

q. Contingent liabilities :

Contingent liabilities are possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Contingent liabilities are disclosed on the basis of judgment of the management/independent experts. These are reviewed at each balance sheet date and are adjusted to reflect the current management estimate.

r. Exemptions and exceptions availed

In preparing these Ind AS financial statements, the company has availed certain exemptions and exceptions in accordance with Ind AS 101, as explained below. The resulting difference between the carrying values of the assets and liabilities in the financial statements as at the transition date under Ind AS and previous GAAP have been recognised directly in equity (retained earnings or another appropriate category of equity). This note explains the adjustments made by the company in restating its previous GAAP financial statements, including the Balance Sheet as at April 1, 2015 and the financial statements as at and for the year ended March 31, 2016.

1.3 First-time Ind AS adoption reconciliations

The Company has adopted Indian Accounting Standard (Ind AS) from April 1, 2016 with a transition date of April 1, 2015. The figures for the previous year have also been converted as per Ind AS, but no additional transitional adjustments were required as correspond to previous applicable Accounting Standards. Hence, no reconciliation item has been shown.



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

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

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
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 additional information about property plant and equipment [Table]**

..(1)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]		Other plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table]

..(2)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]		Furniture and fixtures [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight Line Method	Straight Line Method	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	15 years	15 years	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No



Disclosure of additional information about property plant and equipment [Table]

..(3)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]		Office equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight Line Method	Straight Line Method	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	10 years	10 years	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table]

..(4)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of additional information about property plant and equipment [Abstract]		
Disclosure of additional information about property plant and equipment [Line items]		
Depreciation method, property, plant and equipment	Straight Line Method	Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	5 years	5 years
Whether property, plant and equipment are stated at revalued amount	No	No

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

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	31/03/2017	31/03/2016	31/03/2015	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
Property, plant and equipment at end of period	1,81,141	2,07,375	2,44,911	3,50,092



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

..(2)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 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			26,234	37,536
Total Depreciation property plant and equipment			26,234	37,536
Total increase (decrease) in property, plant and equipment	0	0	26,234	37,536
Property, plant and equipment at end of period	3,50,092	3,50,092	1,68,951	1,42,717

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

..(3)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]	Plant and equipment [Member]		
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
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		-13,853	-13,850	
Total Depreciation property plant and equipment		-13,853	-13,850	
Total increase (decrease) in property, plant and equipment	0	-13,853	-13,850	0
Property, plant and equipment at end of period	1,05,181	1,31,379	1,45,232	1,59,082



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

..(4)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	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				13,853
Total Depreciation property plant and equipment				13,853
Total increase (decrease) in property, plant and equipment	0	0	0	13,853
Property, plant and equipment at end of period	2,04,462	2,04,462	2,04,462	73,083

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

..(5)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Gross carrying amount [Member]	
	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 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	13,850			
Total Depreciation property plant and equipment	13,850			
Total increase (decrease) in property, plant and equipment	13,850	0	0	0
Property, plant and equipment at end of period	59,230	45,380	2,04,462	2,04,462



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

..(6)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
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		13,853	13,850	
Total Depreciation property plant and equipment		13,853	13,850	
Total increase (decrease) in property, plant and equipment	0	13,853	13,850	0
Property, plant and equipment at end of period	2,04,462	73,083	59,230	45,380

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

..(7)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	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	-13,853	-13,850		
Total Depreciation property plant and equipment	-13,853	-13,850		
Total increase (decrease) in property, plant and equipment	-13,853	-13,850	0	0
Property, plant and equipment at end of period	1,31,379	1,45,232	1,59,082	2,04,462



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

..(8)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 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			13,853	13,850
Total Depreciation property plant and equipment			13,853	13,850
Total increase (decrease) in property, plant and equipment	0	0	13,853	13,850
Property, plant and equipment at end of period	2,04,462	2,04,462	73,083	59,230

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

..(9)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
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		-13,853	-13,850	
Total Depreciation property plant and equipment		-13,853	-13,850	
Total increase (decrease) in property, plant and equipment	0	-13,853	-13,850	0
Property, plant and equipment at end of period	45,380	1,31,379	1,45,232	1,59,082



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

..(10)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	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				13,853
Total Depreciation property plant and equipment				13,853
Total increase (decrease) in property, plant and equipment	0	0	0	13,853
Property, plant and equipment at end of period	2,04,462	2,04,462	2,04,462	73,083

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

..(11)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]		Furniture and fixtures [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]	
	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 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	13,850		-11,390	-11,383
Total Depreciation property plant and equipment	13,850		-11,390	-11,383
Total increase (decrease) in property, plant and equipment	13,850	0	-11,390	-11,383
Property, plant and equipment at end of period	59,230	45,380	46,620	58,010



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

..(12)

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

Classes of property, plant and equipment [Axis]	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]		
	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
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	0
Property, plant and equipment at end of period	69,393	1,02,624	1,02,624	1,02,624

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

..(13)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	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	11,390	11,383		-11,390
Total Depreciation property plant and equipment	11,390	11,383		-11,390
Total increase (decrease) in property, plant and equipment	11,390	11,383	0	-11,390
Property, plant and equipment at end of period	56,004	44,614	33,231	46,620



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

..(14)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [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]	
	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 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	-11,383			
Total Depreciation property plant and equipment	-11,383			
Total increase (decrease) in property, plant and equipment	-11,383	0	0	0
Property, plant and equipment at end of period	58,010	69,393	1,02,624	1,02,624

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

..(15)

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

Classes of property, plant and equipment [Axis]	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]		
	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
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		11,390	11,383	
Total Depreciation property plant and equipment		11,390	11,383	
Total increase (decrease) in property, plant and equipment	0	11,390	11,383	0
Property, plant and equipment at end of period	1,02,624	56,004	44,614	33,231



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

..(16)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	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	-991	-12,303		
Total Depreciation property plant and equipment	-991	-12,303		
Total increase (decrease) in property, plant and equipment	-991	-12,303	0	0
Property, plant and equipment at end of period	3,142	4,133	16,436	43,006

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

..(17)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 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			991	12,303
Total Depreciation property plant and equipment			991	12,303
Total increase (decrease) in property, plant and equipment	0	0	991	12,303
Property, plant and equipment at end of period	43,006	43,006	39,864	38,873



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

..(18)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
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		-991	-12,303	
Total Depreciation property plant and equipment		-991	-12,303	
Total increase (decrease) in property, plant and equipment	0	-991	-12,303	0
Property, plant and equipment at end of period	26,570	3,142	4,133	16,436

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

..(19)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	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				991
Total Depreciation property plant and equipment				991
Total increase (decrease) in property, plant and equipment	0	0	0	991
Property, plant and equipment at end of period	43,006	43,006	43,006	39,864



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

..(20)

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

Classes of property, plant and equipment [Axis]	Office equipment [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]	
	01/04/2015 to 31/03/2016	31/03/2015
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	12,303	
Total Depreciation property plant and equipment	12,303	
Total increase (decrease) in property, plant and equipment	12,303	0
Property, plant and equipment at end of period	38,873	26,570

[612100] Notes - Impairment of assets

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

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of impairment of assets [TextBlock]		
Disclosure of impairment loss and reversal of impairment loss [TextBlock]		
Whether there is any impairment loss or reversal of impairment loss during the year	No	No
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock]		
Whether impairment loss recognised or reversed for individual Assets or cash-generating unit	No	No

[400700] Notes - Investment property

Disclosure of detailed information about investment property [Table]

..(1)

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

Type of investment property [Axis]	1			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Nature of investment property	Leasehold Land	Leasehold Land		Leasehold Land
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Depreciation, investment property				1,663
Total increase (decrease) in investment property	0	0		1,663
Investment property at end of period	1,64,629	1,64,629	1,64,629	24,086



Disclosure of detailed information about investment property [Table]

..(2)

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

Type of investment property [Axis]	1		2	
	Accumulated depreciation and impairment [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Nature of investment property	Leasehold Land		Building	Building
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Additions from acquisitions, investment property				51,259
Total additions other than through business combinations, investment property				51,259
Depreciation, investment property	1,663			
Total increase (decrease) in investment property	1,663		0	51,259
Investment property at end of period	22,423	20,760	8,07,464	8,07,464

Disclosure of detailed information about investment property [Table]

..(3)

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

Type of investment property [Axis]	2			
	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Nature of investment property		Building	Building	
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Depreciation, investment property		12,765	11,955	
Total increase (decrease) in investment property		12,765	11,955	
Investment property at end of period	7,56,205	76,522	63,757	51,802

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

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of investment property [TextBlock]	Textual information (5) [See below]	
Disclosure of detailed information about investment property [TextBlock]		
Depreciation method, investment property, cost model	Straight Line Method	Straight Line Method
Useful lives or depreciation rates, investment property, cost model	Depreciation on Investment Property Name of Assets Life in years Building 60 Years Leasehold Improvements 99 Years (lease period)	Depreciation on Investment Property Name of Assets Life in years Building 60 Years Leasehold Improvements 99 Years (lease period)



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Textual information (5)

Disclosure of investment property [Text Block]

Disclosure for Investment Properties

(i) Amount Recognised in Profit or Loss for Investment Property		(Amount in Rs. '000)
Particulars	For the year Period ended March'17	For the year Period ended March'16
Rental income	8,668	20,462
Less: Direct Operating expenses from property that generated rental income	(11,737)	(11,752)
Less: Direct Operating expenses from property that did not generated rental income	-	-
Profit/ (Loss) from Investment Property before Depreciations	(3,069)	8,710
Less: Depreciations	(14,428)	(13,618)
Profit/ (Loss) from Investment Property	(17,496)	(4,908)

ii. Contractual Obligations

There are no contractual obligations to purchase, construct or develop investment property or for repairs, maintenance or enhancements.

iii. Leasing Arrangements

Certain Investment Properties are leased to tenants under long term operating leases with rental payable monthly. Minimum lease payments receivable under non cancellable operating leases of Investment properties:

(Amount in Rs.'000)

As at
March 31, 2017

As at
March 31, 2016

As at
April 1, 2015



Within one year	-	19,776	19,776
Later than one year but not later than 5 years	-	-	39,552
Later than 5 years	-	-	-
	-	19,776	59,328

iv. Fair Value

(Amount in Rs.'000)

Particulars	As at March 31, 2017	As at March 31, 2016	As at April 1, 2015
Investment Property	66,56,000	66,56,000	66,56,000
	66,56,000	66,56,000	66,56,000

v. Estimation of Fair Value

The Company's investment properties is a 14,973 sq mtr plot at Maharaja Ranjeet Singh Marg, Minto Road, New Delhi, 110002. The valuation of the property is based on valuations performed by Duff & Phelps India Private Limited, an accredited independent valuer. Duff & Phelps India Private Limited is a specialist in valuing these types of investment properties. The valuation was carried out by following guidance of Indian Accounting Standards (Ind AS) 16 & 113. The main inputs used are market rate based on the comparable transactions & industry data, circle rate prevailing in the area and replacement cost due to paucity of bigger land plots available for sale in near vicinity to the subject property.

The company has no restrictions on the realisability of its investment properties and no contractual obligations to purchase, construct or develop investment properties or for repairs, maintenance and enhancements.



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

..(1)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]		
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		
	31/03/2017	31/03/2016	31/03/2015
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	0

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

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of other intangible assets [TextBlock]		
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

[401000] Notes - Biological assets other than bearer plants

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

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
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 Thousands of INR

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]			
Categories of financial liabilities [Axis]	Financial liabilities, category [Member]			Financial liabilities at amortised cost, category [Member]
	31/03/2017	31/03/2016	31/03/2015	31/03/2017
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	15,41,356	15,43,840	15,91,104	15,41,356
Financial liabilities, at fair value	0	0	0	0



Disclosure of financial liabilities [Table]

..(2)

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

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]	
Categories of financial liabilities [Axis]	Financial liabilities at amortised cost, category [Member]	
	31/03/2016	31/03/2015
Disclosure of financial liabilities [Abstract]		
Disclosure of financial liabilities [Line items]		
Financial liabilities	15,43,840	15,91,104
Financial liabilities, at fair value	0	0

Disclosure of financial assets [Table]

..(1)

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

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]			Other financial assets at amortised cost class [Member]
Categories of financial assets [Axis]	Financial assets, category [Member]			Financial assets, category [Member]
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	84,856	87,920	1,27,578	84,856
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Refer to child member	Refer to child member

Disclosure of financial assets [Table]

..(2)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class [Member]		Other financial assets at amortised cost class 1 [Member]	
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets, category [Member]	
	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	87,920	1,27,578	84,856	87,920
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Refer to child member	Refer to child member

Disclosure of financial assets [Table]

..(3)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 1 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]	Financial assets at amortised cost, category [Member]		
	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	1,27,578	84,856	87,920	1,27,578
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Trade Receivables and Cash & Cash Equivalent	Trade Receivables and Cash & Cash Equivalent	Trade Receivables and Cash & Cash Equivalent



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

	01/04/2016 to 31/03/2017
Disclosure of financial instruments [TextBlock]	Textual information (6) [See below]
Disclosure of financial assets [TextBlock]	
Disclosure of financial assets [Abstract]	
Disclosure of financial liabilities [TextBlock]	
Disclosure of financial liabilities [Abstract]	
Disclosure of credit risk [TextBlock]	
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]	
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]	
Disclosure of credit risk exposure [TextBlock]	
Disclosure of credit risk exposure [Abstract]	
Disclosure of provision matrix [TextBlock]	
Disclosure of provision matrix [Abstract]	
Disclosure of financial instruments by type of interest rate [TextBlock]	
Disclosure of financial instruments by type of interest rate [Abstract]	



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Textual information (6)

Disclosure of financial instruments [Text Block]

Financial Instruments - Accounting Classification and Fair Value Measurements

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

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

1. Fair value of cash and short term deposits, trade and other short receivables, trade payables, other current liabilities, short term loans from banks and other financial institutions approximate their carrying amounts largely due to the short term maturities of these instruments

The company uses the following hierarchy for determining and disclosing the fair value of financial instruments by valuation technique:

Level: 1 Quoted (unadjusted) prices in active markets for identical assets or liabilities.

Level 2 Other techniques for which all inputs which have a significant effect on the recorded fair value are observables, either directly or indirectly

Level 3 : Techniques which use inputs that have a significant effect on the recorded fair value that are not based on observable market data.

The management assessed that trade receivables, cash and cash equivalents, other recoverable, trade payables, other financial liabilities approximate their carrying amounts largely due to the short term maturities of these instruments.

(Amount in Rs.'000)

Financial Assets		Carrying Amount	FVPL	FVOCI	Amortised cost
Trade Receivables and Cash & Cash Equivalent	As at April 1, 2015	1,27,578	-	-	1,27,578
Trade Receivables and Cash & Cash Equivalent	As at March 31, 2016	87,920	-	-	87,920
Trade Receivables and Cash & Cash Equivalent	As at March 31, 2017	84,856	-	-	84,856

Financial liabilities		Carrying Amount	FVPL	FVOCI	Amortised cost
Trade payables	As at April 1, 2015	15,91,104	-	-	15,91,104
Trade payables	As at March 31, 2016	15,43,840			



Borrowings and Trade payables	As at March 31, 2017	15,41,356	-	-	15,41,356

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

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

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]			
Net cash flows from (used in) operating activities, continuing operations	-793	55,297	0
Net cash flows from (used in) operating activities, discontinued operations	0	0	0
Net cash flows from (used in) operating activities	-793	55,297	
Net cash flows from (used in) financing activities, continuing operations	0	-52,418	0
Net cash flows from (used in) financing activities, discontinued operations	0	0	0
Net cash flows from (used in) financing activities	0	-52,418	

[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 Thousands of INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Name of shareholder [Member]			Shareholder 1 [Member]
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017
Type of share	Refer to child member	Refer to child member	Refer to child member	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	Refer to child member	Equity
Name of shareholder	Refer to child member	Refer to child member	Refer to child member	Reliance Communications Limited
CIN of shareholder				L45309MH2004PLC147531
Country of incorporation or residence of shareholder				INDIA
Number of shares held in company	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601
Percentage of shareholding in company	100.00%	100.00%	100.00%	100.00%



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

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
Name of shareholder [Axis]	Shareholder 1 [Member]	
	01/04/2015 to 31/03/2016	31/03/2015
Type of share	Equity	Equity
Disclosure of shareholding more than five per cent in company [Abstract]		
Disclosure of shareholding more than five per cent in company [LineItems]		
Type of share	Equity	Equity
Name of shareholder	Reliance Communications Limited	Reliance Communications Limited
CIN of shareholder	L45309MH2004PLC147531	L45309MH2004PLC147531
Country of incorporation or residence of shareholder	INDIA	INDIA
Number of shares held in company	[shares] 35,63,601	[shares] 35,63,601
Percentage of shareholding in company	100.00%	100.00%



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Disclosure of classes of equity share capital [Table]

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017
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] 36,00,000	[shares] 36,00,000	[shares] 36,00,000	[shares] 36,00,000
Value of shares authorised	36,000	36,000	36,000	36,000
Number of shares issued	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601
Value of shares issued	35,636.01	35,636.01	35,636.01	35,636.01
Number of shares subscribed and fully paid	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601	(A) [shares] 35,63,601
Value of shares subscribed and fully paid	35,636.01	35,636.01	35,636.01	35,636.01
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0	0	0
Total number of shares subscribed	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601
Total value of shares subscribed	35,636.01	35,636.01	35,636.01	35,636.01
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601
Value of shares called	35,636.01	35,636.01	35,636.01	35,636.01
Value of shares paid-up	35,636.01	35,636.01	35,636.01	35,636.01
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Total increase (decrease) in share capital	0	0	0	0
Equity share capital at end of period	35,636.01	35,636.01	35,636.01	35,636.01
Rights preferences and restrictions attaching to class of share capital				Textual information (7) [See below]
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] 35,63,601	[shares] 35,63,601	[shares] 35,63,601	(B) [shares] 35,63,601
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601
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	0
Type of share				Refer to child member



above shares 3,553,601 are allotted as fully paid up under demerger scheme of Hotel Ranjit, New Delhi from ITDC to the one owned by department of company affairs, Govt of India vide its order dated 12/7/2002 without payment being received. The shares are held by holding company: Reliance Communications Limited. The records of the company, including its register of shareholder/ member are

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shareholders regarding beneficial interest, the above shareholding represents both the legal and beneficial ownership of shares. Twenty eight shares are jointly held for statutory requirement with six individual of which Reliance Communication Limited has ownership and beneficial interest.

Disclosure of classes of equity share capital [Table]

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2015 to 31/03/2016	31/03/2015
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Refer to child member	Refer to child member
Number of shares authorised	[shares] 36,00,000	[shares] 36,00,000
Value of shares authorised	36,000	36,000
Number of shares issued	[shares] 35,63,601	[shares] 35,63,601
Value of shares issued	35,636.01	35,636.01
Number of shares subscribed and fully paid	[shares] 35,63,601	[shares] 35,63,601
Value of shares subscribed and fully paid	35,636.01	35,636.01
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0
Total number of shares subscribed	[shares] 35,63,601	[shares] 35,63,601
Total value of shares subscribed	35,636.01	35,636.01
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 35,63,601	[shares] 35,63,601
Value of shares called	35,636.01	35,636.01
Value of shares paid-up	35,636.01	35,636.01
Par value per share	[INR/shares] 10	[INR/shares] 10
Amount per share called in case shares not fully called	[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 35,63,601	[shares] 35,63,601
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Total increase (decrease) in share capital	0	0
Equity share capital at end of period	35,636.01	35,636.01
Rights preferences and restrictions attaching to class of share capital	Textual information (8) [See below]	Textual information (9) [See below]
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] 35,63,601	[shares] 35,63,601
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 35,63,601	[shares] 35,63,601
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
Type of share	Refer to child member	Refer to child member

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

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
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



Textual information (7)

Rights preferences and restrictions attaching to class of share capital

The company has only one class of Equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of Liquidation of the company, the holder of equity share will be entitled to receive remaining assets of the company, after distribution of all the preferential amounts. The distribution will be in proportion to the number of the Equity shares held by the shareholders.

Textual information (8)

Rights preferences and restrictions attaching to class of share capital

The company has only one class of Equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of Liquidation of the company, the holder of equity share will be entitled to receive remaining assets of the company, after distribution of all the preferential amounts. The distribution will be in proportion to the number of the Equity shares held by the shareholders.

Textual information (9)

Rights preferences and restrictions attaching to class of share capital

The company has only one class of Equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of Liquidation of the company, the holder of equity share will be entitled to receive remaining assets of the company, after distribution of all the preferential amounts. The distribution will be in proportion to the number of the Equity shares held by the shareholders.

[400300] Notes - Borrowings**Classification of borrowings [Table]**

..(1)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]			
Subclassification of borrowings [Axis]	Secured/Unsecured borrowings [Member]			Unsecured borrowings [Member]
	31/03/2017	31/03/2016	31/03/2015	31/03/2017
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	15,27,520	15,27,520	15,79,938	15,27,520

Classification of borrowings [Table]

..(2)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Loans and advances from related parties [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2016	31/03/2015	31/03/2017	31/03/2016
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	15,27,520	15,79,938	15,27,520	15,27,520



Classification of borrowings [Table]

..(3)

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

Classification based on current non-current [Axis]		Current [Member]		
Classification of borrowings [Axis]	Loans and advances from related parties [Member]	Loans and advances from others [Member]		
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]	Unsecured borrowings [Member]		
	31/03/2015	31/03/2017	31/03/2016	31/03/2015
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	15,79,938	(A) 15,27,520	15,27,520	15,79,938

Footnotes

(A) Loan from the holding Company is Interest Free loan and payable on demand.

[612700] Notes - Income taxes

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

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015
Disclosure of income tax [TextBlock]	Textual information (10) [See below]		
Major components of tax expense (income) [Abstract]			
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]			
Adjustments for current tax of prior periods	0	0	0
Total current tax expense (income) and adjustments for current tax of prior periods	0	0	0
Adjustments for deferred tax of prior periods	-1,960	0	0
Total tax expense (income)	-1,960	0	0
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]			
Accounting profit	-46,395	-43,561	0
Other tax effects for reconciliation between accounting profit and tax expense (income)	-1,960	0	0
Total tax expense (income)	-1,960	0	0
Reconciliation of average effective tax rate and applicable tax rate [Abstract]			
Accounting profit	-46,395	-43,561	0



Textual information (10)

Disclosure of income tax [Text Block]

Deferred Tax (Assets)/ Liabilities

In compliance with IND AS-12, "Income Taxes" prescribed under the Companies (Indian Accounting Standards) Rules, 2015, the deferred tax asset arising on account of brought forward losses and unabsorbed depreciation has not been recognised in view of consideration of prudence and uncertainty regarding the realisation of the same in the foreseeable future.

(Amount in Rs.'000)

Particulars	As at March 31, 2017	As at March 31, 2016	As at April 1, 2015
Deferred Tax Assets			
Related to carried forward loss	41,632	31,018	-
Related to timing difference on depreciation / amortisation			-
Disallowances, if any, under the Income Tax Act, 1961			-
	41,632	31,018	-
Deferred Tax Liabilities			
Excess depreciation as per companies act over income tax act	-	-	30,436
	-	-	30,436
Net Deferred Tax Assets	41,632	31,018	(30,436)
Differed Tax Income/ Loss for the year	10,614	61,454	-



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

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

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No

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

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

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
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 current assets others [Table]**

..(1)

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

Other current assets others [Axis]	1			2
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	31/03/2015
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	18,484	18,484	18,484	1,268
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Security Deposits	Security Deposits	Security Deposits	Service Receivable Tax
Other current assets, others	18,484	18,484	18,484	1,268

Classification of inventories [Table]

..(1)

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

Classification of inventories [Axis]	Company inventories [Member]		
	31/03/2017	31/03/2016	31/03/2015
Subclassification and notes on liabilities and assets [Abstract]			
Inventories notes [Abstract]			
Classification of inventories [Abstract]			
Classification of inventories [Line items]			
Inventories	0	0	0



Details of advances [Table]

..(1)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of advances [Axis]	Advances [Member]			
Classification of assets based on security [Axis]	Classification of assets based on security [Member]			Unsecured considered good [Member]
	31/03/2017	31/03/2016	31/03/2015	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	11,415	11,415	11,415	11,415
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table]

..(2)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of advances [Axis]	Advances [Member]		Advances given suppliers [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2016	31/03/2015	31/03/2017	31/03/2016
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	11,415	11,415	282	282
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0



Details of advances [Table]

..(3)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of advances [Axis]	Advances given suppliers [Member]	Other Advances [Member]		
Classification of assets based on security [Axis]	Unsecured considered good [Member]	Unsecured considered good [Member]		
	31/03/2015	31/03/2017	31/03/2016	31/03/2015
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	282	11,133	11,133	11,133
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table]

..(4)

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

Classification based on current non-current [Axis]	Current [Member]		
Classification of advances [Axis]	Other advances, others [Member]		
Classification of assets based on security [Axis]	Unsecured considered good [Member]		
	31/03/2017	31/03/2016	31/03/2015
Subclassification and notes on liabilities and assets [Abstract]			
Disclosure of notes on advances [Abstract]			
Disclosure of advances [Abstract]			
Disclosure of advances [Line items]			
Advances	11,133	11,133	11,133
Details of advance due by directors other officers or others [Abstract]			
Advance due by directors	0	0	0
Advance due by other officers	0	0	0
Total advance due by directors other officers or others	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
Advance due by private companies in which any director is director	0	0	0
Advance due by private companies in which any director is member	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0



Subclassification of trade receivables [Table]

..(1)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of assets based on security [Axis]	Classification of assets based on security [Member]			Unsecured considered good [Member]
	31/03/2017	31/03/2016	31/03/2015	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	82,637	84,908	1,27,445	82,637
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	82,637	84,908	1,27,445	82,637
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors				0
Trade receivables due by other officers				0
Total trade receivables due by directors, other officers or others				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
Trade receivables due by private companies in which any director is director				0
Trade receivables due by private companies in which any director is member				0
Total trade receivables due by firms or companies in which any director is partner or director				0

Subclassification of trade receivables [Table]

..(2)

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

Classification based on current non-current [Axis]	Current [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	
	31/03/2016	31/03/2015
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	84,908	1,27,445
Allowance for bad and doubtful debts	0	0
Total trade receivables	84,908	1,27,445
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
Trade receivables due by firms or companies in which any director is partner or director	0	0



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

	31/03/2017	31/03/2016	31/03/2015
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]			
Advances, non-current	0	0	0
Disclosure of notes on cash and bank balances explanatory [TextBlock]			
Fixed deposits with banks	0	0	0
Other balances with banks	(A) 2,219	(B) 3,012	(C) 133
Total balance with banks	2,219	3,012	133
Cash on hand	0	0	0
Total cash and cash equivalents	2,219	3,012	133
Total cash and bank balances	2,219	3,012	133
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0	0
Bank deposits with more than 12 months maturity	0	0	0
Advances, current	(D) 11,415	(E) 11,415	(F) 11,415
Total other current assets	29,899	29,899	31,167
Interest accrued on borrowings	0	0	0
Interest accrued on public deposits	0	0	0
Interest accrued others	0	0	0
Unpaid dividends	0	0	0
Unpaid matured deposits and interest accrued thereon	0	0	0
Unpaid matured debentures and interest accrued thereon	0	0	0
Debentures claimed but not paid	0	0	0
Public deposit payable, current	0	0	0
Security deposits refundable, current	6,998.99	6,998.99	6,998.99
Total deposits refundable current	6,998.99	6,998.99	6,998.99
Withholding taxes payable	(G) 7	(H) 34	(I) 9
Service tax payable	0	264	36
Taxes payable other tax	(J) 643	(K) 643	(L) 644
Accrued expenses payable	(M) 11,011	(N) 11,000	(O) 10,985
Current liabilities portion of share application money pending allotment	0	0	0
Total other payables, current	11,661	11,941	11,674
Total other current liabilities	18,659.99	18,939.99	18,672.99

Footnotes

(A) Current Accounts : 2219

(B) Current Accounts : 3012

(C) Current Accounts : 133

(D) Mobilization Advance : 11133 Advance to Supplier and Contractors : 282

(E) Mobilization Advance : 11133 Advance to Supplier and Contractors : 282

(F) Mobilization Advance : 11133 Advance to Supplier and Contractors : 282

(G) TDS Payable : 7

(H) TDS Payable : 34

(I) TDS Payable : 9

(J) Labour Cess : 643

(K) Labour Cess : 643

(L) Labour Cess : 644

(M) Expenses Payable : 10854 Provision for Income Tax : 157

(N) Expenses Payable : 10843 Provision for Income Tax : 157

(O) Expenses Payable : 10828 Provision for Income Tax : 157

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[401200] Notes - Additional disclosures on balance sheet**Details of specified bank Notes held and transacted during the period from 8 November 2016 to 30 December 2016 [Table]****..(1)**

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

Total of SBN and other notification notes [Axis]	Total of SBN and other notification notes [Member]	Specified bank Notes [Member]	Other denomination notes [Member]
	01/04/2016 to 31/03/2017	01/04/2016 to 31/03/2017	01/04/2016 to 31/03/2017
Additional balance sheet notes [Abstract]			
Details of specified bank Notes held and transacted during the period from 8 November 2016 to 30 December 2016 [Abstract]			
Details of specified bank Notes held and transacted during the period from 8 November 2016 to 30 December 2016 [LineItems]			
Closing balance as at 8 November 2016	0	0	0
Changes in cash in hand during the period from 8 November 2016 to 30 December 2016 [Abstract]			
Permitted receipted	0	0	0
Permitted payments	0	0	0
Amount deposited in banks	0	0	0
Total changes in cash in hand during the period from 8 november 2016 to 30 december 2016	0	0	0
Closing balance as at 30 December 2016	0	0	0

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

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (11) [See below]		
Additional balance sheet notes [Abstract]			
Contingent liabilities and commitments [Abstract]			
Classification of contingent liabilities [Abstract]			
Total contingent liabilities	0	0	0
Total contingent liabilities and commitments	0	0	0
Details regarding dividends [Abstract]			
Amount of dividends proposed to be distributed to equity shareholders	0	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0	[INR/shares] 0
Details of deposits [Abstract]			
Deposits accepted or renewed during period	0	0	0
Deposits matured and claimed but not paid during period	0	0	0
Deposits matured and claimed but not paid	0	0	0
Deposits matured but not claimed	0	0	0
Interest on deposits accrued and due but not paid	0	0	0
Details of share application money received and paid [Abstract]			
Share application money received during year	0	0	0
Share application money paid during year	0	0	0
Amount of share application money received back during year	0	0	0
Amount of share application money repaid returned back during year	0	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 0	[pure] 0	[pure] 0
Number of person share application money paid as at end of year	[pure] 0	[pure] 0	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0	[pure] 0
Share application money received and due for refund	0	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	0
Details of unclaimed liabilities [Abstract]			
Unclaimed share application refund money	0	0	0
Unclaimed matured debentures	0	0	0
Unclaimed matured deposits	0	0	0
Interest unclaimed amount	0	0	0
Financial parameters balance sheet items [Abstract]			
Investment in subsidiary companies	0	0	0
Investment in government companies	0	0	0
Amount due for transfer to investor education and protection fund (IEPF)	0	0	0
Gross value of transactions with related parties	0	0	0
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0	[pure] 0
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0	[pure] 0
Number of warrants converted into debentures during period	[pure] 0	[pure] 0	[pure] 0
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0	[pure] 0
Number of warrants issued during period (INR)	[pure] 0	[pure] 0	[pure] 0
Details of specified bank Notes held and transacted during the period from 8 November 2016 to 30 December 2016 [Abstract]			
Changes in cash in hand during the period from 8 November 2016 to 30 December 2016 [Abstract]			



Textual information (11)

Disclosure of additional balance sheet notes explanatory [Text Block]

1. Contingent Liabilities and commitments

		(Amount in Rs. '000)		
S. No.	Contingent Liabilities	As at March 31, 2017	As at March 31, 2016	As at April 1, 2015
1	Income Tax The Company has filled an appeal before ITAT against penalty u/s 271(1)(c) dated 31.03.2009 for Assessment Year 2003-04. The Company is of opinion the demand is not tenable hence, no provision has been accounted in the Books of accounts.	2,700	2,700	2,700

2. Notes on Demonetisation

Specified bank notes is defined as bank notes of denominations of the existing series of the value of five hundred rupees and one thousand rupees. The Company does not have any transaction, during the period from 8th November 2016 to 30th December 2016, in such specified bank notes and hence disclosure is not applicable.

3. Financial Risk Management Objective and Policies

The purpose of financial risk management is to ensure that the Company has adequate and effective utilized financing as regards the nature and scope of the business. The objective is to minimize the impact of such risks on the performance of the Company. The Company's financial risk management policy is set by the Board of Directors.

The Company's principal financial liabilities comprise trade payables and other liabilities. The main purpose of these financial instruments is to raise finance for operations. It has various financial assets such as loans, advances, land advances, trade receivables, cash which arise directly from its operation.

The Company's activities expose it to a variety of financial risks: credit risk, liquidity risk and market risk.

a. Credit risk:

It is one party to a financial instrument or customer contract will cause a financial loss due to non fulfillment of its obligations under a financial instrument or customer contract for the other party, leading to a finance loss. The Company's credit risks relate to the leasing activities and non payment of lease rent by leasee. The customer credit risk is managed by leasing out the properties to group companies or related companies. Since all the trade receivables are related companies there is no or minimal risk of default by customers as the rental are to be recovered from within group.

b. Liquidity risk:

ty will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or set. The Company's cash flow is a mix of cash flow from collections from customers, leasing and interest income. Further, the b-ordinate debts and other debts from the Holding Company to meet o



c. Market Risk :

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. The company is exposed to 2 types of market risks namely currency risk and interest rate risk. Financial Instruments affected by market risk include loans and borrowings and deposits. The company monitors the risks arising out of trade payables on a regular basis with the help of the group treasury team. Further the company may enter into derivatives if the exposure arising out of these risks exceeds significantly.

c.1. Currency Risk:

There is no currency risk since all operations are in INR.

c.2. Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's exposure to the risk of changes in market interest rates is not managed by taking interest free loan.

4. Capital Management

The Company considers the following components of its Balance Sheet to be managed capital:

1. Total equity Share Capital, Retained Profit/ (Loss) and Other Equity.

2. Working capital.

The Company manages its capital so as to safeguard its ability to continue as a going concern. The capital structure of the Company is based on management's judgement of the appropriate balance of key elements in order to meet its strategic and day-to-day needs. The Company considers the amount of capital in proportion to risk and manage the capital structure in light of changes in economic conditions and the risk characteristics of the underlying assets.

The Company's policy is to maintain a stable and strong capital structure with a focus on total equity so as to maintain investor, creditor, and market confidence and to sustain future development and growth of its business. The Company's focus is on keeping strong total equity base to ensure independence, security, as well as a high financial flexibility for potential future borrowings, if required, without impacting the risk profile of the Company. The Company will take appropriate steps in order to maintain, or if necessary adjust, its capital structure. The Company is not subject to financial covenants in any of its significant financing agreements.

(Amount in Rs.'000)

Summary of quantitative data of the capital of the company	As at March 31, 2017	As at March 31, 2016	As at April 1, 2015
Equity - Issued and paid up capital	35,636	35,636	35,636
Other Equity	(4,27,571)	(3,81,176)	(3,37,615)
Interest free debt from holding company	15,27,520	15,27,520	15,79,938
	11,35,585	11,81,980	12,77,959



a) Basis of Preparation of Financial Statements

The Company has accumulated losses which exceeded the net worth of the company as on March 31, 2017 and March 31, 2016. Further, the Company has incurred Cash loss in the current year and the Company's current liabilities exceeded its current assets as at the balance sheet date. These conditions indicate the existence of a material uncertainty that may cast significant doubt about the Company's ability to continue as a going concern. However, the Company does not have any intention to suspend the operational activities. In view of :

The Company is in discussion/ negotiation with various parties to let out the entire property on lease to Third parties (other than related/ group companies).

Secondly, the Company has been fully supported and funded by its Holding Company i.e. 'Reliance Communications Limited'.

The accounts have been prepared on going concern basis.

b) Disclosure of Compliance with IND AS

The Company has adopted Indian Accounting Standards ("Ind-AS") and these financial statements have been prepared in accordance with the principles of recognition and measurement of Ind AS, prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder. Accordingly, the annual financial statements of the previous periods are restated as per Ind AS.

c) Recent accounting pronouncements

Standards issued but not yet effective

In March 2017, the Ministry of Corporate Affairs issued the Companies (Indian Accounting Standards) (Amendments) Rules, 2017, notifying amendments to Ind AS 7, Statement of cash flows and Ind AS 115, Revenue from Contracts with Customers. These amendments are in accordance with the recent amendments made by International Accounting Standards Board (IASB) to IAS 7, Statement of cash flows and IFRS 15 Revenue from contracts with customers respectively. The amendments are applicable to the Company from April 1, 2017 and April 1, 2018 respectively.

Amendment to Ind AS 7:

The amendment to Ind AS 7 requires the entities to provide disclosures that enable users of financial statements to evaluate changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes, suggesting inclusion of a reconciliation between the opening and closing balances in the balance sheet for liabilities arising from financing activities, to meet the disclosure requirement.

The Company is evaluating the requirements of the amendment and the effect on the financial statements is being evaluated.

Ind AS 115 - Revenue from contracts with customers

Ind AS 115 was issued in February 2015 and establishes a five step model to account for revenue arising from the contract with customers. Under Ind AS 115 revenue is recognised at an amount that reflects the consideration to which an entity expects to be entitled in the exchange for transferring goods or services to a customer. The new revenue standard will supersede all current revenue recognition requirements under Ind As. This standard will come into force from accounting period commencing on or after 1st April, 2018. The company will adopt the new standard on the required effective date. During the current year, the Company is evaluating the requirements of the amendment and the effect on the financial statements is being evaluated.

d) In the opinion of the management, the current assets and loans & advances are at least equal to the value stated in the Balance Sheet, if realized in the ordinary course of business.

h Trade receivables / trade payables are subject to confirmation/ reconciliation.

corresponding period)



The previous year (corresponding period) figures have been regrouped and rearranged wherever necessary.

[611800] Notes - Revenue

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

	01/04/2016 to 31/03/2017
Disclosure of revenue [TextBlock]	Textual information (12) [See below]

Textual information (12)

Disclosure of revenue [Text Block]

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.

Interest income on investment is recognised on time proportion basis. Dividend is considered when right to receive is established.

[612400] Notes - Service concession arrangements

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

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of service concession arrangements [TextBlock]		
Whether there are any service concession arrangements	No	No

[612000] Notes - Construction contracts

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

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
es on construction contracts [TextBlock]		
are any construction contracts		



[612600] Notes - Employee benefits

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

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of employee benefits [TextBlock]	Textual information (13) [See below]	
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	No	No

Textual information (13)**Disclosure of employee benefits [Text Block]****Employee Benefits**

At present the Company does not have any employee, hence no provision in accordance with the Indian Accounting Standard-19 'Employee Benefit' prescribed under the Companies (Indian Accounting Standards) Rules, 2015, has been made.

[612800] Notes - Borrowing costs

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

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No



[700100] Notes - Key managerial personnels and directors remuneration and other information**Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table]**

..(1)

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

Key managerial personnels and directors [Axis]	1	2	3	4
	01/04/2016 to 31/03/2017	01/04/2016 to 31/03/2017	01/04/2016 to 31/03/2017	01/04/2016 to 31/03/2017
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	GAURANG CHHOTALAL SHAH	PRAKASH SHENOY	HITESH KUMAR CHAWDA	SATYENDRA MOHANLAL SARUPRIA
Director identification number of key managerial personnel or director	00004408	00005394	00373540	00270718
Date of birth of key managerial personnel or director	13/12/1961	01/05/1973	21/06/1969	17/12/1954
Designation of key managerial personnel or director	Director	Director	Director	Director
Qualification of key managerial personnel or director	M.Com, FCS	B.Com, LLB,ACS	B.Com,ACS	CA
Shares held by key managerial personnel or director	(A) [shares] 1	(B) [shares] 1	(C) [shares] 5	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	0	0	0	0
Perquisites key managerial personnel or director	0	0	0	0
Profits in lieu of salary key managerial personnel or director	0	0	0	0
Gross salary to key managerial personnel or director	0	0	0	0
Sitting fees key managerial personnel or director	0	0	0	90
Stock option key managerial personnel or director	0	0	0	0
Sweat equity key managerial personnel or director	0	0	0	0
Commission as percentage of profit key managerial personnel or director	0	0	0	0
Other commission key managerial personnel or director	0	0	0	0
Other compensation key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	0	0	0	90

Footnotes

(A) Share jointly held with Reliance Communications Limited for statutory requirements

(B) Share jointly held with Reliance Communications Limited for statutory requirements

(C) Share jointly held with Reliance Communications Limited for statutory requirements



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 Thousands of INR

Key managerial personnels and directors [Axis]	5
	01/04/2016 to 31/03/2017
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	PARTHIV VINAYKANT PAREKH
Director identification number of key managerial personnel or director	00966430
Date of birth of key managerial personnel or director	16/08/1961
Designation of key managerial personnel or director	Director
Qualification of key managerial personnel or director	CA
Shares held by key managerial personnel or director	[shares] 0
Key managerial personnel or director remuneration [Abstract]	
Gross salary to key managerial personnel or director [Abstract]	
Salary key managerial personnel or director	0
Perquisites key managerial personnel or director	0
Profits in lieu of salary key managerial personnel or director	0
Gross salary to key managerial personnel or director	0
Sitting fees key managerial personnel or director	90
Stock option key managerial personnel or director	0
Sweat equity key managerial personnel or director	0
Commission as percentage of profit key managerial personnel or director	0
Other commission key managerial personnel or director	0
Other compensation key managerial personnel or director	0
Total key managerial personnel or director remuneration	90

[612200] Notes - Leases

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

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of leases [TextBlock]		
Whether company has entered into any lease agreement	No	No
Whether any operating lease has been converted to financial lease or vice-versa	No	No

[612300] Notes - Transactions involving legal form of lease

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

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No



[612900] Notes - Insurance contracts

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

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No

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

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

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
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	

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

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

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	0	0
Revenue from sale of services	(A) 8,668	(B) 20,462
Total revenue from operations other than finance company	8,668	20,462
Total revenue from operations	8,668	20,462
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	0	0
Interest on other current investments	758	0
Total interest income on current investments	758	0
Total interest income	758	0
Dividend income [Abstract]		
Total dividend income	0	0
Other non-operating income [Abstract]		
Excess provisions written back	(C) 0	(D) 1,625
Total other non-operating income	0	1,625
Total other income	758	1,625
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Total interest expense	0	0
Total finance costs	0	0
Employee benefit expense [Abstract]		
Salaries and wages	0	0
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Total employee benefit expense	0	0
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	(E) 40,662	(F) 51,153
Total depreciation, depletion and amortisation expense	40,662	51,153
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	5,292	5,292
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	(G) 403	(H) 485
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	6,444	6,460
Total rates and taxes excluding taxes on income	6,444	6,460
Legal professional charges	589	2,145
Directors sitting fees	180	0
Loss on disposal of intangible Assets	0	0
sal, discard, demolition and destruction of roperty plant and equipment	0	0
auditor [Abstract]		
audit services		
		(J) 90



Payment for other services	(K) 0	(L) 5
Total payments to auditor	120	95
CSR expenditure	0	0
Miscellaneous expenses	(M) 171	(N) 18
Total other expenses	13,199	14,495
Current tax [Abstract]		
Current tax pertaining to previous years	1,960	0
Total current tax	1,960	0

Footnotes

- (A) Rental Income : 8668 Less: Service Tax : 0
 (B) Rental Income : 20496 Less: Service Tax : -34
 (C) Balances written back : 0
 (D) Balances written back : 1625
 (E) Property, Plant and Equipment : 26234 Investment Property : 14428
 (F) Property, Plant and Equipment : 37535 Investment Property : 13618
 (G) Insurance -Fixed Assets : 403
 (H) Insurance -Fixed Assets : 485
 (I) Audit Fee : 50 Limited Review : 45 Tax audit : 25
 (J) Audit Fee : 50 Limited Review : 15 Tax audit : 25
 (K) Internal Financial Control : 0
 (L) Internal Financial Control : 5
 (M) Other Miscellaneous Expenses : 1 Interest on Service Tax : 167 Interest on TDS : 3
 (N) Other Miscellaneous Expenses : 3 Interest on Service Tax : 15 Interest on TDS : 0

[613200] Notes - Cash flow statement

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

	31/03/2017	31/03/2016	31/03/2015
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	2,219	3,012	133
Cash and cash equivalents	2,219	3,012	133

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

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

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Additional information on profit and loss account explanatory [TextBlock]		
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Total revenue from sale of products	0	0
Domestic revenue services	8,668	20,462
Total revenue from sale of services	(A) 8,668	(B) 20,462
Gross value of transaction with related parties	0	0
Bad debts of related parties	0	0

Footnotes

- (A) Rental Income : 8668 Less: Service Tax : 0
 (B) Rental Income : 20496 Less: Service Tax : -34



[611200] Notes - Fair value measurement

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

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
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 Thousands of INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of entity's operating segments [TextBlock]	Textual information (14) [See below]	
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

Textual information (14)**Disclosure of entity's operating segments [Text Block]****Segment Reporting**

There are no reportable segments in accordance with Indian Accounting Standard-108 'Operating Segment' prescribed under the Companies (Indian Accounting Standards) Rules, 2015.

[610700] Notes - Business combinations

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

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
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]		
are any acquired receivables from business combination	No	No
Contingent liabilities in business combination [TextBlock]		
are any contingent liabilities in business combination	No	No



[611500] Notes - Interests in other entities

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

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
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

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

..(1)

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Categories of related parties [Axis]	Parent [Member]		Subsidiaries [Member]	
Related party [Axis]	1		2	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	RELIANCE COMMUNICATIONS LIMITED	RELIANCE COMMUNICATIONS LIMITED	ZAPAK DIGITAL ENTERTAINMENT LIMITED	ZAPAK DIGITAL ENTERTAINMENT LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	L45309MH2004PLC147531	L45309MH2004PLC147531	U99999MH2005PLC158036	U99999MH2005PLC158036
Description of nature of transactions with related party	As per noted on related party	As per noted on related party	As per noted on related party	As per noted on related party
Description of nature of related party relationship	Holding company	Holding company	Fellow Subsidiary Company	Fellow Subsidiary Company
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

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

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of related party [TextBlock]	Textual information (15) [See below]	
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
which company is subsidiary	Section 2(87)(ii)	Section 2(87)(ii)

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Textual information (15)

Disclosure of related party [Text Block]

Details of transactions and closing balances

Particulars	For the year Period ended March 31, 2017	For the year Period ended March 31, 2016
Income Heads - Rental Income		
Reliance Communications Limited	7,000	12,000
Expense Paid		
Insurance Expenses	22	22
Transaction with Directors		
Sitting Fees	180	150
Outstanding Balances:	As at March 31, 2017	As at March 31, 2016
Loan Taken		
Reliance Communications Limited	15,27,520	15,27,520
Payable		
Reliance Communications Limited	4,384	2,396



Receivable

[611700] Notes - Other provisions, contingent liabilities and contingent assets**Disclosure of contingent liabilities [Table]**

..(1)

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

Classes of contingent liabilities [Axis]	Tax contingent liability [Member]		
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
Disclosure of contingent liabilities [Abstract]			
Disclosure of contingent liabilities [Line items]			
Description of nature of obligation, contingent liabilities	Textual information (16) [See below]	Textual information (17) [See below]	Textual information (18) [See below]
Estimated financial effect of contingent liabilities	2,700	2,700	2,700

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

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	Yes	Yes

Textual information (16)**Description of nature of obligation, contingent liabilities**

Income Tax : The Company has filled an appeal before ITAT against penalty u/s 271(1)(c) dated 31.03.2009 for Assessment Year 2003-04. The Company is of opinion the demand is not tenable hence, no provision has been accounted in the Books of accounts.

Textual information (17)**Description of nature of obligation, contingent liabilities**

Income Tax : The Company has filled an appeal before ITAT against penalty u/s 271(1)(c) dated 31.03.2009 for Assessment Year 2003-04. The Company is of opinion the demand is not tenable hence, no provision has been accounted in the Books of accounts.

Textual information (18)**Description of nature of obligation, contingent liabilities**

Income Tax : The Company has filled an appeal before ITAT against penalty u/s 271(1)(c) dated 31.03.2009 for Assessment Year 2003-04. The Company is of opinion the demand is not tenable hence, no provision has been accounted in the Books of accounts.

[700200] Notes - Corporate social responsibility

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

	01/04/2016 to 31/03/2017
Corporate social responsibility explanatory [TextBlock]	
Conditions of corporate social responsibility are applicable on	

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[610500] Notes - Events after reporting period

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

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of events after reporting period [TextBlock]	Textual information (19) [See below]	
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

Textual information (19)**Disclosure of events after reporting period [Text Block]**

Events occurring after the reporting period

(a) Other events

There are no events occurring after the reporting period which have material impact on the financials.

[612500] Notes - Share-based payment arrangements

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

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of share-based payment arrangements [TextBlock]		
Whether there are any share based payment arrangement	No	No

[613000] Notes - Earnings per share

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

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of earnings per share [TextBlock]	Textual information (20) [See below]	
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



Textual information (20)

Disclosure of earnings per share [Text Block]

Particulars	For the year Period ended March 31, 2017	For the year Period ended March 31, 2016
Nominal Value of Equity Shares (Rs.)	10	10
Profit/ (Loss) attributable to Equity Shareholders	(4,63,94,508)	(4,35,61,138)
Weighted Average number of Equity Shares outstanding during the period	35,63,601	35,63,601
Basic and Diluted Earnings per Share	(13.02)	(12.22)

[610900] Notes - First time adoption

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

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2014 to 31/03/2015
Disclosure of first-time adoption [TextBlock]	Textual information (21) [See below]		
Whether company has adopted Ind AS first time	Yes	Yes	
Disclosure of reconciliation of equity from previous GAAP to Ind AS [TextBlock]			
Equity as per Indian GAAP	35,636	35,636	0
Equity as per Ind AS	35,636	35,636	0
Disclosure of reconciliation of comprehensive income from previous GAAP to Ind AS [TextBlock]			
Comprehensive income as per Indian GAAP	0	0	0
Comprehensive income as per Ind AS	0	0	0
Disclosure of reconciliation of profit (loss) for the period from previous GAAP to Ind AS [TextBlock]			
Profit (loss) for the period as per Indian GAAP	-46,395	-43,561	0
Profit (loss) for the period as per Ind AS	-46,395	-43,561	0



Textual information (21)

Disclosure of first-time adoption [Text Block]

First Time adoption of Ind AS

These financial statement for the year ended 31 March 2017, are the first the company has prepared in accordance with Ind AS. For period up to and including the year ended 31 March 2016, the company prepared its financials statements in accordance with accounting standards notified under section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (accounts) Rules 2014 (Indian GAAP).

Accordingly, the company has prepared financial statements which comply with Ind AS applicable for period ending 31 March 2017, together with the comparative period data as at and for the year ended 31 March 2016, as described in the summary of significant accounting policies. In preparing these financials statements, the company's opening balance sheet was prepared as at 1 April 2015, the company's date of transition to Ind AS. This note explains the principal adjustments made by the company in restating the company's Indian GAAP financial statements including the balance sheets as at 1 April 2015 and the financial statements as at and for the year ended 31 March 2016.

a.1 Ind AS optional exemptions

a.1.1. Deemed cost

As per Para D7AA of IND AS 101, since the functional currency of the company has not changed, the company has exercised the option to use the deemed cost exemption whereby the carrying value for all of its property, plant and equipment & Investment Property as recognised in the financial statements as at the date of transition to Ind ASs, measured as per the previous IGAAP will be used as cost for Ind AS after making adjustments as per Para D21 and D21A.

a.2 Ind AS mandatory exceptions

a.2.1 Estimates

The company's estimates in accordance with Ind ASs at the date of transition to Ind AS shall be consistent with estimates made for the same date in accordance with previous GAAP (after adjustments to reflect any difference in accounting policies), unless there is objective evidence that those estimates were in error.

Ind AS estimates as at 1 April 2015 are consistent with the estimates as at the same date made in conformity with previous GAAP.

a.2.2 Classification and measurement of financial assets

Ind AS 101 requires the company to assess classification and measurement of financial assets on the basis of the facts and circumstances that exist at the date of transition to Ind AS.

a.2.3 De-recognition of financial assets and liabilities

Ind AS 101 requires the entity to apply the de-recognition provisions of Ind AS 109 prospectively for transactions occurring on or after the date of transition to Ind AS. However, Ind AS 101 allows a first time adopter to apply the de-recognition requirements in Ind AS 109 retrospectively from a date of the entity's choosing, provided that the information needed to apply Ind AS 109 to financial assets and financial liabilities derecognised as a result of past transactions was obtained at the time of initially accounting for those transactions. Accordingly, the Company has applied the de-recognition provisions prospectively from the date of transition to Ind AS.



CAMPION PROPERTIES 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 Thousands of INR

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Name of company	CAMPION PROPERTIES LIMITED	
Corporate identity number	U55101MH2001PLC218815	
Permanent account number of entity	AABCH1761P	
Address of registered office of company	H Block , 1St Floor Dhirubhai Ambani Knowledge City Navi Mumbai Thane , MAHARASHTRA , INDIA - 400710	
Type of industry	Commercial and Industrial	
Date of board meeting when final accounts were approved	21/05/2018	
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	Thousands	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	Yes	
Complete postal address of place of maintenance of computer servers (storing accounting data)	H Block, 1st Floor, Dhirubhai Ambani Knowledge City, Navi Mumbai – 400710	
Name of city of place of maintenance of computer servers (storing accounting data)	Navi Mumbai	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	Maharashtra	
Pin code of place of maintenance of computer servers (storing accounting data)	400710	
Name of district of place of maintenance of computer servers (storing accounting data)	Navi Mumbai	
ISO country code of place of maintenance of computer servers (storing accounting data)	IND.	
Name of country of place of maintenance of computer servers (storing accounting data)	India	
Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data)	022-30386286	



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[700600] Disclosures - Directors report**Details of principal business activities contributing 10% or more of total turnover of company [Table]**

..(1)

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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	Real estate activities/Rental Income
Description of main product/service	Real estate activities/Rental Income
NIC code of product/service	6810
Percentage to total turnover of company	100.00%

Details of directors signing board report [Table]

..(1)

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

Directors signing board report [Axis]	1	2
	01/04/2017 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	GAURANG	PRAKASH
Middle name of director	CHHOTALAL	
Last name of director	SHAH	SHENOY
Designation of director	Director	Director
Director identification number of director	00004408	00005394
Date of signing board report	21/05/2018	21/05/2018

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	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	As per the Directors' Report.
Disclosure relating to amounts if any which is proposed to carry to any reserves	As per the Directors' Report.
Disclosures relating to amount recommended to be paid as dividend	As per the Directors' Report.
Details regarding energy conservation	As per the Directors' Report.
Details regarding technology absorption	As per the Directors' Report.
Details regarding foreign exchange earnings and outgo	As per the Directors' Report.
Disclosures in director's responsibility statement	As per the Directors' Report.
Details of material changes and commitment occurred during period affecting financial position of company	As per the Directors' Report.
Particulars of loans guarantee investment under section 186 [TextBlock]	As per the Directors' Report.
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	As per the Directors' Report.
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	No
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	As per the Directors' Report.
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	CAMPION PROPERTIES LIMITED
Details of shareholding pattern of top 10 shareholders [Abstract]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	As per the Directors' Report.
Companies covered under section 178(1) on appointment and remuneration including other matters under section 178(3) [TextBlock]	As per the Directors' Report.



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Disclosure of statement on development and implementation of risk management policy [TextBlock]	As per the Directors' Report.
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	As per the Directors' Report.
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	As per the Directors' Report.
Disclosure of change in nature of business [TextBlock]	As per the Directors' Report.
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	As per the Directors' Report.
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	As per the Directors' Report.
Details relating to deposits covered under chapter v of companies act [TextBlock]	As per the Directors' Report.
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	As per the Directors' Report.
Details of significant and material orders passed by courts or tribunals impacting going concern company's operations in future [TextBlock]	As per the Directors' Report.



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Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	As per the Directors' Report.
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	As per the Directors' Report.
Details of remuneration of director or managerial personnel [Abstract]	
Number of meetings of board	[pure] 4
Details of signatories of board report [Abstract]	
Name of director signing board report [Abstract]	



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Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

Directors Report

Dear Shareowners,

Your Directors present the 16th Annual Report and the audited accounts of the Company for the financial year ended March 31, 2018.

Financial performance and Business Operations

Your Company provides facility usage services to the client at the premises of the Company in Delhi. During the year under review, your Company has earned income of Rs.277.64 lacs against Rs. 94.26 lacs in the previous year. The Company has incurred loss of Rs. 1389.66 lacs for the year as compared to loss of Rs. 463.95 lacs in the previous year.

Dividend

During the year under review, the Board of Directors has not recommended any dividend on the equity shares of the Company.

Reserve

In view of the loss, no amount has been carried to any reserve.

Subsidiary / Holding Company

There was no subsidiary company as on March 31, 2018. Reliance Communications Limited remains the holding company.

Deposits



not accepted deposit from the public falling within the ambit of Section 73 of the Companies Act, 2013 (Act) and the Finance of Deposits) Rules, 2014.

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... Guarantees or Investments

The Company has not made any loans, provided any guarantee or made any investments within the preview of Section 186 of the Act.

Directors

Shri Prakash Shenoy (DIN: 00005394), Director is retiring by rotation at the ensuing Annual General Meeting and is eligible for re-appointment, offers himself for re-appointment at the ensuing Annual General Meeting.

Smt. Suchitra Maharana was appointed as an Additional Director of the Company with effect from April 21, 2018 and is eligible for appointment as a Director at the ensuing Annual General Meeting.

Shri Parthiv Parekh and Shri Satyendra Sarupria, the independent Directors of the Company, resigned with effect from August 4, 2017 and Shri Hitesh Chawda, Director of the Company resigned with effect from April 21, 2018. The Company places on record appreciation for the guidance received from them during their tenure as Directors of the Company.

Key Managerial Personnel

As per Section 203 of the Act, the Company is not required to appoint Key Managerial Personnel of the Company.

Policy on Directors, Key Managerial Personnel and other Senior Employees Appointment and Remuneration

The Nomination and Remuneration Committee of the Board has devised a policy for selection and appointment of Directors, Key Managerial Personnel and Senior Management and their Remuneration. The Committee has formulated the criteria for determining the qualifications, positive attributes and independence of a Director. Further, the Committee has also devised a policy relating to remuneration for Wholtime Directors, Key Managerial Personnel and senior management employees of the Company. The policy on the above is attached as Annexure - A.

Evaluation of Directors, Board and Committees

As per the requirement of the Act, policy for performance evaluation of the individual directors, Board and its Committee, which includes criteria for performance evaluation not applicable to the Company.

Directors Responsibility Statement

Pursuant to the requirements under Section 134(3)(c) of the Companies Act, 2013 with respect to Directors Responsibility Statement, it is hereby confirmed that:



on of the annual financial statements for financial year ended
followed along with proper explanation relating to material departures

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(ii) the Directors had 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 as at March 31, 2018 and of the loss of the Company for the year ended on that date;

(iii) the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

(iv) the Directors had prepared the annual financial statements for the financial year ended March 31, 2018 on a going concern basis;

(v) The Directors had laid down internal financial controls to be followed by the Company and such financial controls are adequate and are operating effectively, and

(vi) the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws were in place and were adequate and operating effectively.

Related Party Transactions

All related party transactions that were entered into during the financial year were on an arms length basis and were in the ordinary course of business. There are no materially significant related party transactions made by the Company with Promoters, Directors or other designated persons, which may have a potential conflict with the interest of the Company at large.

None of the Directors has any pecuniary relationships or transactions vis-is the Company.

Material Changes and Commitments if any affecting the financial position of the Company

There was no material change and commitment affecting the financial position of the Company.

Meetings of the Board

During the year four Board Meetings were held on May 25, 2017, August 11, 2017, November 10, 2017 and January 25, 2018. The between any two meetings was 90 days and the minimum gap was 75 days. The meetings are normally held at Mumbai.



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The Company has a business risk management framework to identify, evaluate business risks and opportunities. This framework seeks to

create transparency, minimise adverse impact on the business objective and enhance company's competitive advantage. The business risk framework defines the risk management approach across the Company at various levels including documentation and reporting. The framework has different risk models, which helps in identifying risk trend, exposure and potential impact analysis at a Company level.

Auditors and Auditors Report

At the 14th Annual General Meeting (AGM) held on September 30, 2016, M/s. A S P & Co., Chartered Accountants, were appointed as Statutory Auditors of the Company to hold office till the conclusion of the Annual General Meeting of the Company to be held for the Financial year 2020-21.

The Company has received a confirmation from the said Auditors that they are not disqualified to act as the Auditors and are eligible to continue to hold the office as Auditors of the Company.

The observations and comments given by the Auditors in their report read together with notes on financial statements are self explanatory and hence do not call for any further comments under Section 134 of the Companies Act, 2013.

Financial Statements - Application of Indian Accounting Standards (Ind AS) Rules, 2015.

Ministry of Corporate Affairs (MCA) vide its Notification No. G.S.R. 111(E) dated February 16, 2015, has made the application of the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS Rules) effective from April 1, 2015.

The audited financial statement drawn up for the financial year ended March 31, 2018, in accordance with the requirements of the above said Rules.

Audit Committee

Pursuant to the provisions of Rule 6 of Companies (Meetings of Board and its Powers) read with Rule 4(2) of Companies (Appointment and Qualification of Directors) Amendment Rules, 2017 inserted by the Companies (Appointment and Qualification of Directors) Amendment Rules, 2017 with effect from July 13, 2017, the Company being wholly own subsidiary of Reliance Communications Limited, listed company is exempted to constitute Audit Committee of the Board. In view of the said provision the Audit Committee of the Board was dissolved with effect from August 11, 2017.

Corporate Social Responsibility



not falling under the purview of Section 135 of the Act and hence disclosures with respect to CSR activities are not required by the Company.

return

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The details forming part of the extract of the Annual Return in form MGT 9 is annexed herewith as Annexure B.

Particulars of Employees

Section 197 of the Act read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is not applicable to the Company.

Conservation of Energy, Technology Absorption and Foreign Exchange Earnings and Outgo

As the Company does not involve any manufacturing activity, most of the informations as required under Section 134(3)(m) of the Companies Act, 2013, read with Rule 8 of the Companies (Accounts) Rules, 2014 is not applicable the Company. However, the information as applicable has been given in the Annexure C forming part of this Report.

Orders, if any, passed by Regulators or Courts and Tribunals

No orders passed by the regulators or Courts or Tribunals impacting the going concern status and the Companys operations.

Internal Financial Controls and their adequacy

The Company has in place adequate internal financial controls across the organization. The same is subject to review periodically by the internal audit cell for its effectiveness.

Acknowledgements

Your Directors would like to express their sincere appreciation for the co-operation and assistance received from stakeholders and other business constituents during the year under review.

For and on behalf of the Board of Directors



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Prakash Shenoy

Gaurang Shah

Director

Director

DIN: 00005394

DIN: 00004408

Mumbai

May 21, 2018

Annexure - A

Policy on appointment and remuneration of Directors, Key Managerial Personnel and Senior Management employees.

1. Introduction

1.1 Campion Properties Limited considers human resources as its invaluable assets. The policy aims to harmonize the aspirations of the directors/ employees with the goals of the Company.

1.2 Human capital is a strategic source of value creation. As part of progressive HR Philosophy, it is necessary to have in place a comprehensive Compensation Policy, which is in line with the industry trend and is employee friendly.

2. Objectives:

2.1 Ensuring that the quantum and composition of remuneration is reasonable and sufficient to attract, retain and motivate employees, to run the Company successfully.

2.2 Ensuring that relationship of remuneration to performance is clear and meets the performance benchmarks.

2.3 Ensure that annual compensation review considers industry/ business outlook and strategies adopted by industry peers, differentiates employees based on their performance/skill sets and also protects employees, particularly those in junior cadre, against inflationary pressures;

2.4 Retention of high performers at all levels and those playing critical roles.



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The Board has constituted the Nomination and Remuneration Committee in line with the requirements under the provisions of the Companies Act, 2013. This Policy sets out the broad guiding principles for the Committee for recommending to the Board for the appointment and

remuneration of the directors, key managerial personnel, Senior managerial personnel of the Company.

4. Definitions

4.1. Director means a director appointed to the Board of the Company.

4.2. Key Managerial Personnel means

- (i) the Chief Executive Officer or the Managing Director or the Manager;
- (ii) the Company Secretary;
- (iii) the Whole-time Director;
- (iv) the Chief Financial Officer; and
- (v) such other officer as may be prescribed under the Companies Act, 2013.

4.3. Senior Management means personnel of the company who are members of its core management team excluding Board of Directors comprising all members of management one level below the executive directors, if any.

5. Policy:

5.1. Appointment of Directors/ Key Managerial / Senior Management personnel

The Nomination and Remuneration Committee, inter alia, considers qualifications, positive attributes, areas of expertise and number of Directorships and Memberships held in various committees of other companies by such persons for Selection. The Board considers the recommendation of the Committees and takes appropriate decision. The Company also considers the requirement of skills and effectiveness of persons contributing to the Company's business and policy decisions of the Company.

5.2. Remuneration to Directors/ Key Managerial Personnel

5.2.1 The remuneration of the Directors/ Managing Directors/ Whole time Directors and Manager etc. will be governed as per provisions contained in the Companies Act, 2013 and rules made therein from time to time.

5.2.2 Non-Executive Directors shall be entitled to sitting fees for attending the meetings of the Board and the Committees thereof as approved by the Board of Directors from time to time. The Non-Executive Directors shall also be entitled to profit related Commission, if approved by the Board, in addition to the sitting fees.

5.2.3 The Board, on the recommendation of the Nomination and Remuneration Committee, shall review and approve the remuneration payable to the Directors/ Key Managerial Personnel/ Senior Management Personnel of the Company within the overall limits, if any, approved by the shareholders.

5.2.4 The remuneration structure shall include the following components:



Allowances

if any.

(iv) Commission (Applicable in case of Executive Directors/ Directors)

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(v) Retiral benefits

(vi) Annual Performance Linked Incentives

5.2.5 The Annual Plan, Objectives, financial results of the Company shall be reviewed by the Nomination and Remuneration Committee and Performance Incentives, increment, revision in remuneration etc. will be proposed based on the achievements.

5.3 Remuneration to other employees

Employees shall be assigned grades/bands according to their qualifications and work experience, competencies, as well as their roles and responsibilities in the organization. Individual remuneration shall be determined within the appropriate grade/bands and shall be based on various factors such as job profile, skill sets, seniority, experience, performance and prevailing remuneration levels for equivalent jobs.

6. Retention Features as part of Compensation Package

Based on the organizational need for retaining performing employees and those in critical roles, certain retention features may be rolled out as part of the overall compensation package. These may take form of Retention Bonuses (RBs); Special Monetary Programs (SMPs), Long-term Incentives (LTIs) etc.

7. Modification and Amendment:

The policy is subject to modification, amendment and alterations by the management at any time without assigning any reasons.

Annexure B

FORM NO. MGT 9

EXTRACT OF ANNUAL RETURN

FORM NO. MGT 9

EXTRACT OF ANNUAL RETURN

As on financial year ended on March 31, 2018

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



ON AND OTHER DETAILS:

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ii.	Registration Date	23/08/2001
iii.	Name of the Company	Campion Properties Limited
iv.	Category/Sub-category of the Company	Public Company/ Limited by Shares
v.	Address of the Registered office and contact details	H Block, 1st Floor, Dhirubhai Ambani Knowledge City, Navi Mumbai 400710. Ph. No. 022-30386286
vi.	Whether listed company	No
vii.	Name, Address & contact details of the Registrar and Transfer Agent, if any.	Karvy Computershare Private Limited Karvy Selenium, Tower - B Plot No. 31 & 32, Survey No. 116/22, 115/24, 115/25, Financial District, Nanakramguda Hyderabad - 500 032 Phone No. +91 40 6716 1500 Fax : +91 40 6716 1791

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:-

Sl. No.	Name and Description of main products / services	NIC Code of the Product/service	% to total turnover of the company
1.	Real estate activities/Rental Income	6810	100%



ARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES -

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 Subsidiary/
 Section

Sl. No. Address of

CIN/GLN

the Company

Associate

Held

Reliance Communications Limited

1	H Block, 1st Floor, Dhirubhai Ambani Knowledge City, Navi Mumbai-400710	L45309MH2004PLC147531	Holding Company	100 %	Section 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 during the year		
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoters									
(1) Indian	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
a) Individual/ HUF	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
b) Central Govt	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
c) State Govt(s)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
d) Bodies Corp.	3563573	28*	3563601	100%	3563573	28*	3563601	100%	NIL
e) Banks / FI	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
f) Any other.....	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Sub Total(A)(1) :-	3563573	28*	3563601	100%	3563573	28*	3563601	100%	NIL
(2) Foreign	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
c) Bodies Corp.	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL



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d) Banks / FI	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
e) Any other.....	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Sub Total(A)(2)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Total shareholding of Promoter (A) =(A)(1)+(A)(2)	3563573	28*	3563601	100%	3563573	28*	3563601	100%	NIL
B. Public Shareholding	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
1. Institutions	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
a) Mutual Funds	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
b) Banks / FI	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
c) Central Govt	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
d) State Govt(s)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
e) Venture Capital Funds	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
f) Insurance Companies	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
g) FIIs	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
h) Foreign Venture Capital Funds	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
i) Others (specify)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Sub-total (B)(1):-	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL

2. Non-Institutions



NIL	NIL	NIL	NIL

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ii) Overseas	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
b) Individuals	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
ii) Individual shareholders holding nominal share capital in excess of Rs. 1 lakh	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
c) Others (specify)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Sub-total (B)(2):-	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Total Public Shareholding (B)=(B)(1)+ (B)(2)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
C. Shares held by Custodian for GDRs & ADRs	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Grand Total (A+B+C)	3563573	28*	3563601	100%	3563573	28*	3563601	100%	NIL

* Twenty Eight Shares jointly held by six individuals with Reliance Communications Limited for statutory requirements.

ii) Shareholding of Promoter-

Sl. No.	Shareholders Name	Shareholding at the beginning of the year		Shareholding at the end of the year		% change in shareholding during the year
		No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company	%of Shares Pledged / encumbered to total shares
1	Reliance Communications Limited	3563601**	100%	3563601**	100%	NIL
	Total	3563601**	100%	3563601**	100%	NIL

** Including Twenty Eight Shares jointly held by six individuals with Reliance Communications Limited for statutory requirements.

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



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	% of total		% of total
No. of shares	shares of the company	No. of shares	shares of the company
Reliance Communications Limited			
1.	At the beginning of the year	3563601***	100% 3563601*** 100%
2.	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment /transfer / bonus/ sweat equity etc.):	-	- - -
3.	At the end of the year	3563601***	100% 3563601*** 100%

*** Including Twenty Eight Shares jointly held by six individual with Reliance Communications Limited for statutory requirements.

iv) Shareholding Pattern of top ten Shareholders:

(Other than Directors, Promoters and Holders of GDRs and ADRs): Not Applicable

SI.	For Each of the Top 10	Shareholding at the beginning	Cumulative Shareholding during the
No.	Shareholders	of the year	year
	% of total		% of total
No. of shares	shares of the company	No. of shares	shares of the company
1.	At the beginning of the year		
2.	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc):		

of the year (or on the date of separation, if separated during the year)



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v) Shareholding of Directors and Key Managerial Personnel:

SI. No.	For each of the Directors and KMP	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
	% of total No. of shares of the company	No. of shares	% of total shares of the company		
	Shri Prakash Shenoy- Director				
1.	At the beginning of the year	1#	0.00	1#	0.00
2.	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):	NIL	NIL	NIL	NIL
3.	At the end of the year	1#	0.00	1#	0.00
	Shri Hitesh Chawda- Director				
1.	At the beginning of the year	5#	0.00	5#	0.00
2.	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):	NIL	NIL	NIL	NIL
3.	At the end of the year	5#	0.00	5#	0.00
	Shri Gaurang Shah- Director				
1.	At the beginning of the year	1#	0.00	1#	0.00
2.	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):	NIL	NIL	NIL	NIL
3.	At the end of the year	1#	0.00	1#	0.00



with Reliance Communications Limited for statutory requirements.

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V. INDEBTEDNESS

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

	(in Rs.)			
	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	-	152,75,20,000	-	152,75,20,000
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	-	152,75,20,000	-	152,75,20,000
Change in Indebtedness during the financial year				
* Addition	-	-	-	-
* Reduction	-	-	-	-
Net Change	-	-	-	-
Indebtedness at the end of the financial year				
i) Principal Amount	-	152,75,20,000	-	152,75,20,000
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	-	152,75,20,000	-	152,75,20,000



represents net reduction.

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V. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL-

A. Remuneration to Managing Director, Whole-time Directors and/or Manager: Not Applicable

Sl. No.	Particulars of Remuneration	Name of MD/WTD/ Manager	Total Amount
		-----	-----
1	Gross salary		
	(a) Salary as per provisions contained in section 17(1) of the Income Tax Act, 1961		
	(b) Value of perquisites u/s 17(2) Income Tax Act, 1961		
	(c) Profits in lieu of salary under section 17(3) Income Tax Act, 1961		
2	Stock Option		
3	Sweat Equity		
4	Commission - as % of profit - others, specify		
5	Others, please specify		
	Total (A)		
	Ceiling as per the Act		



B. Remuneration to other directors:-

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SI. No.	Particulars of Remuneration	Name of Directors			Total Amount	
1	Independent Directors	Shri Satyendra Sarupria	Shri Parthiv Parekh	-	-	
	Fee for attending Board/ Committee meetings	Rs. 30,000	Rs. 30,000	-	Rs. 60,000	
	Commission	NIL	NIL	-	NIL	
	Others, please specify	NIL	NIL	-	NIL	
	Total (1)	Rs. 30,000	Rs. 30,000	-	Rs. 60,000	
2	Other Non-Executive Directors	Shri Prakash Shenoy	Shri Gaurang Shah	Shri Hitesh Chawda	-	-
	Fee for attending Board/ Committee meetings	NIL	NIL	NIL	-	NIL
	Commission	NIL	NIL	NIL	-	NIL
	Others, please specify	NIL	NIL	NIL	-	NIL
	Total (2)	NIL	NIL	NIL	-	NIL
	Total (B)=(1+2)	Rs. 30,000	Rs. 30,000	-	Rs. 60,000	
	Total Managerial Remuneration					Rs. 60,000
	Overall Ceiling as per the Act	Rs. 20,00,000				

REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/MTD : Not Applicable



Particulars of
Remuneration

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		CEO	Company Secretary	CFO Total
1	Gross salary	-	-	- -
	(a) Salary as per provisions contained in section 17(1) of the Income Tax Act, 1961	-	-	-
	(b) Value of perquisites u/s 17(2) Income Tax Act, 1961	-	-	-
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	-	-	-
2	Stock Option	-	-	- -
3	Sweat Equity	-	-	- -
4	Commission	-	-	- -
	- as % of profit	-	-	-
	- others, specify	-	-	-
5	Others, please specify	-	-	- -
	Total	-	-	- -

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:

There were no penalties, punishment or compounding of offences to the Company, directors and other officers of the Company during the year ended March 31, 2018.



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Annexure C

(A) Conservation of Energy-

The steps taken or impact on conservation of energy

The Company requires energy for its operations and the Company is making all efforts to conserve energy by monitoring energy costs and periodically reviews of the consumption of energy. It also takes appropriate steps to reduce the consumption through efficiency in usage and timely maintenance / installation / up gradation of energy saving devices, wherever applicable.

The steps taken by the Company for utilizing alternate sources of energy

The capital investment on energy conservation equipments

(B) Technology Absorption-

i. The efforts made towards technology absorption

The Company uses latest technology and equipments into the business. Further the Company is not engaged in any manufacturing activities.

ii. The benefits derived like product improvement, cost reduction, product development or import substitution

iii. In case of imported technology (imported during the last three years reckoned from the beginning of the financial year)

(a) The details of technology imported

(b) The year of import

(c) Whether technology been fully absorbed

(d) If not fully absorbed, areas where absorption has not taken place, and the reasons thereof.

iv. The expenditure incurred on Research and

The Company has not spent any amount towards research and developmental activities and has been active in harnessing and tapping the latest and the best technology in the industry.



ige Earnings and Outgo:

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- a. Total Foreign Exchange earned : Rs. Nil
- b. Total Foreign Exchange outgo : Rs. Nil

[700500] Disclosures - Signatories of financial statements

Details of directors signing financial statements [Table]

..(1)

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

Directors signing financial statements [Axis]	1	2
	01/04/2017 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	GAURANG	PRAKASH
Middle name of director	CHHOTALAL	
Last name of director	SHAH	SHENOY
Designation of director	Director	Director
Director identification number of director	00004408	00005394
Date of signing of financial statements by director	21/05/2018	21/05/2018

[700400] Disclosures - Auditors report

Details regarding auditors [Table]

..(1)

Unless otherwise specified, all monetary values are in Thousands 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	ASP & Co.
Name of auditor signing report	P R A S A D RAJENDRA
Firms registration number of audit firm	000576N
Membership number of auditor	098941
Address of auditors	19 A, Gobind Mansion, 11nd Floor, H-Block, Connaught Circus, New Delhi -110001
Permanent account number of auditor or auditor's firm	AAJFA8155D
SRN of form ADT-1	G14930705
ing audit report by auditors	21/05/2018
ing of balance sheet by auditors	21/05/2018



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Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table]

..(1)

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

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	01/04/2017 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	As per the Auditor's Report	
Disclosure in auditors report relating to inventories		As per the Auditor's Report
Disclosure in auditors report relating to loans		As per the Auditor's Report
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013		As per the Auditor's Report
Disclosure in auditors report relating to deposits accepted		As per the Auditor's Report
Disclosure in auditors report relating to maintenance of cost records		As per the Auditor's Report
Disclosure in auditors report relating to statutory dues [TextBlock]	As per the Auditor's Report	
Disclosure in auditors report relating to default in repayment of financial dues		As per the Auditor's Report
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		As per the Auditor's Report
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	As per the Auditor's Report	
Disclosure in auditors report relating to managerial remuneration		As per the Auditor's Report
Disclosure in auditors report relating to Nidhi Company		As per the Auditor's Report
Disclosure in auditors report relating to transactions with related parties	As per the Auditor's Report	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures		As per the Auditor's Report
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		As per the Auditor's Report
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934		As per the Auditor's Report

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

	01/04/2017 to 31/03/2018
Disclosure in auditor's report explanatory [TextBlock]	Textual information (2) [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



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Textual information (2)

Disclosure in auditor's report explanatory [Text Block]

Independent Auditors Report

To the Members of Campion Properties Limited

Report on the Ind AS Financial Statements

We have audited the accompanying Ind AS financial statements of Campion Properties Limited (the Company), which comprise the Balance Sheet as at March 31st, 2018, and the Statement of Profit and Loss, Statement of Changes in Equity and Statement of Cash Flow for the year then ended, and notes to financial statements, including a summary of the significant accounting policies and other explanatory information.

Managements Responsibility for the Ind AS Financial Statements

The Companys 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 financial position, financial performance, change in equity and cash flows of the Company in accordance with the 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 the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.



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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 there under.

We conducted our audit of the Ind AS financial statements in accordance with the Standards on Auditing 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 Ind AS financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Ind AS financial statements. The procedures selected depend on the auditors 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 Companys 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 the accounting policies used and the reasonableness of the accounting estimates made by the Companys 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 aforesaid 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 including the Ind AS, of the state of affairs of the Company as at March 31st, 2018, and its loss, the changes in equity and its cash flows for the year ended on that date.

Report on Other Legal and Regulatory Requirements

- As required by the Companies (Auditors Report) Order, 2016 (the Order), issued by the Central Government in terms of sub section 11 of Section 143 of the Act and on the basis of such checks of the books and records of the Company as we considered appropriate and information and explanations given to us, we give in Annexure 1 a statement on the matters specified in paragraphs 3 and 4 to the extent applicable.



y section 143(3) of the Act, we report that:

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- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- c) The Balance Sheet, the Statement of Profit and Loss, the Statement of change in equity and the Statement of Cash Flow 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 prescribed under section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended).
- e) On the basis of the written representations received from the directors as on March 31st, 2018 taken on record by the Board of Directors, none of the directors is disqualified as on March 31st, 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 and the operating effectiveness of such controls, refer to our separate Report in Annexure 2.
- g) With respect to the other matters to be included in the Auditors Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company has disclosed the impact of pending litigations on its financial position in its Ind AS financial statements- Refer note 19 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 ASP & Co.

(Firm Reg no.: 000576N)

Chartered Accountants

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Rajendra Prasad

Place of Signature: New Delhi

(Partner)

Date: May 21, 2018

Membership No. 098941

ANNEXURE -1 TO THE INDEPENDENT AUDITORS REPORT

Referred to in our report of even dated to the members of Campion Properties Limited on the accounts for the year ended March 31st, 2018:

- i) a) In our opinion and according to the information and explanation given to us during the course of audit, the company has maintained proper records showing full particulars including quantitative details and situation of fixed assets.
- b) In our opinion and according to the information and explanation given to us during the course of audit, fixed assets have been physically verified by the management at reasonable interval having regard to the size of the company and the nature of its assets and no material discrepancy was noticed on such verification as compared to book records.
- c) In terms of the information and explanations sought by us and given by the company and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that the title deeds of immovable properties are held in the name of the company.
- ii) In our opinion and according to the information and explanation given to us during the course of audit, the company does not have any inventory therefore clause (ii) of the Order is not applicable to the Company.
- iii) In our opinion and according to the information and explanation given to us during the course of audit, the Company has not granted any loans, secured or unsecured to companies, firms or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Therefore, clauses (a), (b) & (c) of (iii) the Order are not applicable to the Company.



ion and according to the information and explanation given to us durir
nt, guarantees and security. Therefore, clause (iv) of the Order is not a]

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v) In terms of the information and explanations sought by us and given by the company and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that the company has not accepted any deposit from the public in terms of Section 73 to 76 or any other relevant provisions of the Companies Act and the rules framed there under.

vi) In our opinion and according to the information and explanation given to us during the course of audit, the Central Government has not prescribed maintenance of cost records under section 148 (1) of the Companies Act, 2013 for the product of the company. Therefore, clause (vi) of the Order is not applicable to the Company.

vii) a) In terms of the information and explanations sought by us and given by the company and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that the undisputed statutory dues including provident fund, employees state insurance, income-tax, sales tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues as applicable have generally been regularly deposited with the appropriate authorities though there has been a slight delay in few cases. There are no outstanding statutory dues for more than six months as on March 31st, 2018.

b) In terms of the information and explanations sought by us and given by the company and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that there are no dues of income tax or sale tax or service tax or duty of customs or duty of excise or value added tax or cess which have not been deposited on account of any dispute, except as below:

Name of Statute	Nature of Dues	Period to which it relates	Amount in Rs. 000	Forum Where dispute is pending
Income Tax Act, 1961	Income Tax Penalty	A.Y. 2003-04	Rs. 2,700	ITAT

viii) In our opinion and according to the information and explanation given to us during the course of audit, the company does not have any loans or borrowings from any financial institution, banks, and government or debenture holders during the year. Therefore clause (viii) of the Order are not applicable to the Company.

ix) In our opinion and according to the information and explanation given to us during the course of audit, the company did not raise any money by way of initial public offer or further public offer (including debt instruments) and term loans during the year. Therefore clause (ix) of the Order is not applicable to the Company.

x) In our opinion and according to the information and explanation given to us during the course of audit, no fraud on the company or by the company, by its officers or employees has been noticed or reported during the course of our audit.



in our opinion and according to the information and explanation given to us during the course of audit, the Company has not paid attention to any of its directors during the year. Therefore clause (xi) of the Order is not applicable to the Company.

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xii) In our opinion and according to the information and explanation given to us during the course of audit, the company is not a Nidhi company. Therefore, clause (xii) of the Order is not applicable to the Company.

xiii) In terms of the information and explanations sought by us and given by the company and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that transactions with the related parties are in compliance with sections 177 & 188 of the Act where applicable and details of such transactions have been disclosed in the Ind AS financial statements as required by the applicable accounting standards.

xiv) In terms of the information and explanations sought by us and given by the company and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that the company has not made any preferential allotment or private placements of shares or fully or partly convertible debentures during the year.

xv) In terms of the information and explanations sought by us and given by the company and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that the Company has not entered into non- cash transaction with directors or persons connected with him. Therefore, clause (xv) of the Order is not applicable to the Company.

xvi) In our opinion and according to the information and explanation given to us during the course of audit, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

For ASP & Co.

(Firm Reg no.: 000576N)

Chartered Accountants

Rajendra Prasad

Place of Signature: New Delhi

(Partner)

Dated: May 21, 2018

Membership No. 098941

ANNEXURE -2 TO THE INDEPENDENT AUDITORS REPORT



Report of even dated to the members of Campion Properties Limited on

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2018:

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

We have audited the internal financial controls over financial reporting (IFCoFR) of Campion Properties Limited (the Company) as of March 31st, 2018 in conjunction with our audit of the Ind AS financial statements of the Company for the year ended on that date.

Managements Responsibility for Internal Financial Controls

The Company's Board of Directors are responsible for establishing and maintaining internal financial controls based on the IFCoFR criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (Guidance Note) issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors Responsibility

Our responsibility is to express an opinion on the Company's IFCoFR based on our audit.

We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate IFCoFR was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of IFCoFR included obtaining an understanding of IFCoFR, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Ind AS financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's IFCoFR.

Meaning of Internal Financial Controls over Financial Reporting



IFCoFR is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Ind AS financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial controls over financial reporting include those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as required by the accounting principles generally accepted in India and that the preparation of Ind AS financial statements in accordance with generally accepted accounting principles is fair and reasonable; and (3) provide reasonable assurance that the company's financial statements are prepared in accordance with the accounting principles generally accepted in India and that the company's financial statements are fairly presented. Internal financial controls over financial reporting are the responsibility of the company's management; the auditor's role is to provide an independent opinion on the company's internal financial controls over financial reporting. The auditor does not provide any assurance regarding prevention or timely detection of unauthorized transactions that could have a material effect on the Ind AS financial statements.

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Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of IFCoFR, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the (IFCoFR) to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting (IFCoFR) and such internal financial controls over financial reporting were operating effectively as at March 31st, 2018, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For ASP & Co.

(Firm Reg no.: 000576N)

Chartered Accountants

Rajendra Prasad

Place of Signature: New Delhi

(Partner)

Dated: May 21, 2018

Membership No. 098941



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[110000] Balance sheet

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[210000] Statement of profit and loss**Earnings per share [Table]**

..(1)

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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] -39	[INR/shares] -13.02
Total basic earnings (loss) per share	[INR/shares] -39	[INR/shares] -13.02
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -39	[INR/shares] -13.02
Total diluted earnings (loss) per share	[INR/shares] -39	[INR/shares] -13.02

Unless otherwise specified, all monetary values are in Thousands 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	0	8,668
Other income	27,764	758
Total income	27,764	9,426
Expenses [Abstract]		
Cost of materials consumed	0	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	0	0
Finance costs	0	0
Depreciation, depletion and amortisation expense	41,538	40,662
Other expenses	1,25,192	13,199
Total expenses	1,66,730	53,861
Profit before exceptional items and tax	-1,38,966	-44,435
Total profit before tax	-1,38,966	-44,435
Tax expense [Abstract]		
Current tax	0	1,960
Total tax expense	0	1,960
Total profit (loss) for period from continuing operations	-1,38,966	-46,395
Total profit (loss) for period	-1,38,966	-46,395
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	No	No
Other comprehensive income net of tax [Abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [Abstract]		
Other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will not be reclassified to profit or loss	0	0
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	0	0
Total other comprehensive income	0	0
Total comprehensive income	-1,38,966	-46,395
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented	No	No
Comprehensive income before tax [Abstract]		
Total comprehensive income		0
Total comprehensive income		,395
are explanatory [TextBlock]		
share [Abstract]		
ings per share [Abstract]		
Diluted earnings per share [Abstract]		

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

..(1)

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

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2017 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	-1,38,966	-46,395		-1,38,966
Total comprehensive income	-1,38,966	-46,395		-1,38,966
Total increase (decrease) in equity	-1,38,966	-46,395		-1,38,966
Other equity at end of period	-5,66,537	-4,27,571	-3,81,176	-5,66,537

Statement of changes in equity [Table]

..(2)

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

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2016 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	-46,395		-1,38,966	-46,395
Total comprehensive income	-46,395		-1,38,966	-46,395
Total increase (decrease) in equity	-46,395		-1,38,966	-46,395
Other equity at end of period	-4,27,571	-3,81,176	-5,66,537	-4,27,571

Statement of changes in equity [Table]

..(3)

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

Components of equity [Axis]	Reserves [Member]	Retained earnings [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		-1,38,966	-46,395	
Total comprehensive income		-1,38,966	-46,395	
Total increase (decrease) in equity		-1,38,966	-46,395	
Other equity at end of period	-3,81,176	-5,66,537	-4,27,571	-3,81,176

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Statement of changes in equity [Table]

..(4)

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

Components of equity [Axis]	Other retained earning [Member]		
	01/04/2017 to 31/03/2018	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	-1,38,966	-46,395	
Total comprehensive income	-1,38,966	-46,395	
Total increase (decrease) in equity	-1,38,966	-46,395	
Other equity at end of period	-5,66,537	-4,27,571	-3,81,176

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

	01/04/2017 to 31/03/2018
Disclosure of notes on changes in equity [TextBlock]	Textual information (3) [See below]



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Textual information (3)

Disclosure of notes on changes in equity [Text Block]

Statement of Changes in Equity for the ended March 31, 2018

(Amount in Rs.'000)

Particulars	Share capital	Retained Earning	Other Comprehensive Income	Total Equity
As at 1 April 2016	35,636	(3,81,176)	-	(3,45,540)
Net Profit	-	(46,395)	-	(46,395)
Deferred Tax Assets/ (Liabilities) Adjustment	-	-	-	-
As at March 31, 2017	35,636	(4,27,571)	-	(3,91,935)
As at April 1, 2017	35,636	(4,27,571)	-	(3,91,935)
Net Profit/ loss for the period	-	(1,38,966)	-	(1,38,966)
Actuarial (gain)/loss in respect of defined benefit plan	-	-	-	-
Fair value change on available for sale financial assets	-	-	-	-
As at March 31, 2018	35,636	(5,66,537)	-	(5,30,901)



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[320000] Cash flow statement, indirect

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	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	-1,38,966	-44,435	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for decrease (increase) in trade receivables, current	0	2,272	
Adjustments for decrease (increase) in other current assets	-2,001	5,433	
Adjustments for increase (decrease) in trade payables, current	(A) -25,041	(B) -2,485	
Adjustments for increase (decrease) in other current liabilities	11,696	-280	
Adjustments for depreciation and amortisation expense	41,538	40,662	
Adjustments for provisions, current	(C) 1,12,535	(D) 0	
Total adjustments for reconcile profit (loss)	1,38,727	45,602	
Net cash flows from (used in) operations	-239	1,167	
Income taxes paid (refund)	0	1,960	
Net cash flows from (used in) operating activities	-239	-793	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-239	-793	
Net increase (decrease) in cash and cash equivalents	-239	-793	
Cash and cash equivalents cash flow statement at end of period	1,980	2,219	3,012

Footnotes

(A) Write-back of Creditors : -27764 Increase/(Decrease) in Trade Payables : 2723

(B) Write-back of Creditors : 0 Increase/(Decrease) in Trade Payables : -2485

(C) Provision for Doubtful Debt : 82636 Provision for Doubtful Advances : 29899

(D) Provision for Doubtful Debt : 0 Provision for Doubtful Advances : 0

[610100] Notes - List of accounting policies

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

	01/04/2017 to 31/03/2018
Disclosure of significant accounting policies [TextBlock]	Textual information (4) [See below]

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Textual information (4)

Disclosure of significant accounting policies [Text Block]

Note 1. Corporate Information, Basis of Preparation of Financials and Significant Accounting Policies

1.1 Background of the Company:

a. Corporate Information

Campion Properties Limited ("the Company" or "CAPL"), having CIN number U55101MH2001PLC218815, was incorporated on August 23, 2001 having its registered office at H Block, 1st Floor Dhirubhai Ambani Knowledge City, Navi Mumbai, Thane, Maharashtra 400710.

The company has been formed to carry on business of leasing of property at Maharaja Ranjit Singh Marg for commercial/ business office.

1.2 Basis of preparation of Financial Statements :

a Statement of Compliance

The financial statements are prepared under historical cost convention in accordance with the generally accepted accounting principles (GAAP) in India and comply with Indian Accounting Standards specified under Section 133 the Companies Act, 2013 ("the Act") read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015, Companies (Indian Accounting Standards) Amendment Rules 2016 and other provisions of the Act, to the extent notified applicable as well as applicable guidance notes and pronouncements of the Institute of Chartered Accountants of India (ICAI).

The Company has adopted all the Ind AS standards and the adoption was carried out in accordance with Ind AS 101, First time adoption of Indian Accounting Standards in previous year. The transition was carried out from Indian Accounting Principles generally accepted in India as prescribed under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rule, 2014 (IGAAP), which was the previous GAAP.

Accounting Policies has been consistently applied except where a newly-issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use. As the quarter and year end figures are taken from the source and rounded to the nearest digits, the figures already reported for the quarters during the year might not always add up to the year end figures reported in this statement.



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b. Basis of Measurement

These financial statements are prepared in accordance with Indian Accounting Standards (IND ASs) with the going-concern principle and on a historical cost basis except for Certain Financial Assets and Liabilities that are measured at Fair Value (Refer Accounting Policy Regarding Financial Instruments). The methods used to measure fair values are discussed below.

The presentation and grouping of individual items in the Balance Sheet, the Statement of Profit & Loss, the Cash Flow statement and the Statement of Changes in Equities are based on the principle of materiality.

The company's accounting policies and disclosures require the measurement of fair values for financial instruments.

The company has an established control framework with respect to the measurement of fair values. The management regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then the management assesses the evidence obtained from the third parties to support the conclusion that such valuations meet the requirements of Ind AS, including the level in the fair value hierarchy in which such valuations should be classified.

When measuring the fair value of a financial asset or a financial liability, the company uses observable market data as far as possible. Fair values are categorized into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows.

Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.

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

Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. The company recognizes transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

c. Functional and presentation currency



ements are presented in Indian Rupees which is presentation currency of the company. All amounts have been rounded thousand, unless otherwise stated.

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d. Current and non-current classification

The Company presents assets and liabilities in the balance sheet based on current/non-current classification.

An asset is classified as current if:

- It is expected to be realized, or is intended to be sold or consumed, in the normal operating cycle; or
- It is held primarily for the purpose of trading; or
- It is expected to realize the asset within 12 months after the reporting period; or
- The asset is a cash or equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period.

All other assets are classified as non-current.

Similarly, a liability is classified as current if:

- It is expected to be settled in the normal operating cycle; or
- It is held primarily for the purpose of trading; or
- It is due to be settled within 12 months after the reporting period; or
- The Company does not have an unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. Terms of a liability that could result in its settlement by the issue of equity instruments at the option of the counterparty does not affect this classification.

All other liabilities are classified as non-current.

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



S :

presentation of Financial Statements requires estimates and assumptions and disclosure of contingent liabilities on the date of the financial statement reporting period. Difference between the actual results and estimates is known and materialized. Estimates and underlying assets are reviewed on going basis. Revisions to accounting estimates are recognized prospectively.

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1.3 Significant accounting policies

A summary of the significant accounting policies applied in the preparation of the financial statements are as given below. These accounting policies have been applied consistently to all periods presented in the financial statements.

The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 16 & Ind AS 40 retrospectively and continue to use the previous GAAP carrying amount as a deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of property, plant and equipment and investment property as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

a Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

a.1 Financial assets

a.1.1 Initial recognition and measurement

All financial assets are recognized initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

a.1.2 Subsequent measurement

Debt instruments:

Subsequent measurement of debt instruments depends on the company's business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the company classifies its debt instruments:

ts at amortized cost

ent' is measured at the amortized cost if both the following conditions are met:

within a business model whose objective is to hold assets for collecting

b) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the



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principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest rate (EIR) method. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR Amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognized in the profit or loss. This category generally applies to trade and other receivables.

Debt instrument measured at fair value through other comprehensive income (FVTOCI):

A 'debt instrument' is classified as at the FVTOCI if both of the following criteria are met:

- a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- b) The asset's contractual cash flows represent SPPI

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the company recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the P&L. On derecognition of the asset, cumulative gain or loss previously recognized in OCI is reclassified from the equity to P&L. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.



t at FVTPL (Fair value through profit or loss)

t, which does not meet the criteria for categorization as at amortized cost. In addition, the company may elect to designate a debt instrument, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as

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‘accounting mismatch’).

Equity investments :

All equity investments in scope of Ind-AS 109 are measured at fair value. Equity instruments which are held for trading are classified as at FVTPL. For all other equity instruments, the company decides to classify the same either as at FVOCI or FVTPL. The Company makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

If the company decides to classify an equity instrument as at FVOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to profit and loss, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the profit and loss.

a.1.3 Derecognition

A financial asset is primarily derecognized when:

I) The rights to receive cash flows from the asset have expired, or

II) The company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a ‘pass-through’ arrangement and either (a) the company has transferred substantially all the risks and rewards of the asset, or (b) the company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.



financial assets

es on a forward looking basis the expected credit losses associated with impairment methodology applied depends on whether there has been a significant increase in the credit risk.

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As a practical expedient, the company uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables, as permitted by Ind AS 109. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward-looking estimates. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analyzed.

a.2 Financial liabilities

a.2.1 Initial recognition and measurement

All financial liabilities are recognized initially at fair value, in the case of loans, borrowings and payables, net of directly attributable transaction costs. Financial liabilities include trade and other payables, loans and borrowings including bank overdrafts and derivative financial instruments.

a.2.2 Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at amortized cost

After initial measurement, such financial liabilities are subsequently measured at amortized cost using the EIR method. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance costs in the profit or loss. This category generally applies to trade payables and other contractual liabilities.

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the company that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Gains or losses on liabilities held for trading are recognized in the profit or loss.



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After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortized cost using the EIR method. Gains and losses are recognized in profit or loss when the liabilities are derecognized as well as through the EIR Amortisation process. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR Amortisation is included as finance costs in the statement of profit and loss.

Derecognition

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognized in the Statement of Profit and Loss.

b. Property, Plant & Equipment :

Initial recognition and measurement

Property, Plant and Equipment are stated at cost/ fair value net of Modvat/ Cenvat and include amount added on revaluation less accumulated depreciation, Amortisation and impairment loss, if any. Subsequent Expenditure is capitalized only if it is probable that future economic benefits associated with the expenditure will flow to the company.

All costs including borrowing financing cost of qualifying assets till commencement of commercial operations, net charges of foreign exchange contracts and adjustments arising up to March 31, 2007 from exchange rate variations relating to borrowings attributable to fixed asset are capitalized.

Cost of an item of PPE comprises its purchase price, including import duties and non refundable purchase taxes after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.

Derecognition

An item of Property, Plant and Equipment is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in statement of Profit & Loss in the year the asset is derecognized.



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The asset's residual values, useful lives and methods are reviewed, and adjusted if appropriate, at each financial year end.

c. Investment Properties

Initial recognition and measurement:

Investment Properties are, properties held for rental income and/ or capital appreciation, initially measured at cost including transaction cost and stated at cost net of Modvat/ Cenvat, Value Added Tax and include amount added on revaluation less accumulated depreciation and Amortisation based on Straight Line Method, impairment loss, if any.

Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any.

Though the Company measures investment property using cost based measurement, the fair value of investment property is disclosed in the notes. Fair values are determined based on valuation performed by qualified and experienced Independent Valuer.

Transition to Ind AS:

The company has availed the deemed cost exemption in relation to the Investment Property on the date of transition.

Derecognition:

Investment properties are derecognized either when they have been disposed of or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in profit or loss in the period of derecognition.

d. Intangible Assets other than Goodwill

Initial recognition and measurement

Intangible assets, namely computer software are amortized on Straight Line Method, over the balance period of Licenses starting from the date of acquisition or commencement of commercial services, whichever is later.



lected to utilize the option under Ind AS 101 by not applying the provi
AP carrying amount as a deemed cost under Ind AS at the date of tran
per the previous GAAP as at 1 April 2015, i.e.; the Company's date of

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Derecognition

An intangible asset is derecognized when no future economic benefits are expected from their use or upon their disposal. Gains and losses on disposal of an item of intangible assets are determined by comparing the proceeds from disposal with the carrying amount of intangible assets and are recognized in the statement of profit and loss.

e. Depreciation & Amortisation:

(i) Depreciation on Property, Plant and Equipment's

Depreciation on Property, Plant and Equipment's is provided on the Straight Line Method rates over the useful lives as prescribed in the Schedule II to the Companies Act, 2013.

Depreciation on additions to/deductions from property, plant & equipment during the year is charged on pro-rata basis from/up to the month in which the asset is available for use/disposed.

Name of Assets	Life in years
Furniture & Fittings	10 Years
Office Equipment	05 Years
Plant & Machinery	15 Years

(ii) Amortisation:



are amortized over the remaining on straight line method as per Ind AS – 38 as prescribed in Schedule – II of the Companies Act, 2013. Cost of software recognized as intangible asset, is amortized on straight line method over a period of legal right to use or less.

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(iii) Depreciation on Investment Property

Name of Assets	Life in years
Building	60 Years
Leasehold Improvements	99 Years (lease period)

f. Impairment of Non- Financial Assets :

The carrying amounts of the Company's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment considering the provisions of Ind AS 36 'Impairment of Assets'. If any such indication exists, then the asset's recoverable amount is estimated.

Goodwill and intangible assets that have an indefinite useful life are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they may be impaired. Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognized in prior accounting period is increased / reversed where there is change in the estimate of recoverable value. The recoverable value is higher of net selling price and value in use.

g. Borrowing Cost :

Borrowing costs that are directly attributable to the acquisition, construction/exploration/ development or erection of qualifying assets are capitalized as part of cost of such asset until such time the assets are substantially ready for their intended use. Qualifying assets are assets which take a substantial period of time to get ready for their intended use or sale.

When the Company borrows funds specifically for the purpose of obtaining a qualifying asset, the borrowing costs incurred are capitalized. When Company borrows funds generally and uses them for the purpose of obtaining a qualifying asset, the capitalization of the borrowing costs is computed based on the weighted average cost of general borrowing that are outstanding during the period and used for the acquisition/exploration or erection of the qualifying asset.



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Borrowing costs cease when substantially all the activities necessary to prepare the asset for its intended use are complete. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing.

earned on temporary investment of the borrowings pending their expenditure on the qualifying assets is deducted from the borrowing costs eligible for capitalization. Borrowing costs include exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs.

Other borrowing costs are recognized as an expense in the year in which they are incurred.

h. Provisions :

A provision is recognized if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation.

i. Employee benefits

Long Term Benefits

I. Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into separate entities and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognized as an employee benefits expense in profit or loss in the period during which services are rendered by employees.

Contributions to defined contribution schemes such as Provident Fund, etc. are charged to the Statement of Profit and Loss, as and when incurred.

II. Defined benefit plans



A defined benefit plan is a post-employment benefit plan other than a defined contribution plan like gratuity.

The obligation in respect of defined benefit plans is calculated separately for each employee based on the benefits they have earned in return for their service in the current and prior periods. The obligation is calculated by discounting unrecognized past service costs and the fair value of any plan assets at the reporting date. The assets are valued at the fair value of Indian government securities as at the reporting date that have the same currency and term as the benefits expected to be paid.

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Company's obligations and that are denominated in the same currency in which the benefits are expected to be paid.

The calculation is performed annually by a qualified actuary using the projected unit credit method. When the calculation results in a benefit to the Company, the recognized asset is limited to the total of any unrecognized past service costs and the present value of economic benefits available in the form of any future refunds from the plan or reductions in future contributions to the plan. An economic benefit is available to the Company if it is realizable during the life of the plan, or on settlement of the plan liabilities. Any actuarial gains or losses are recognized in OCI in the period in which they arise.

When the benefits of a plan are improved, the portion of the increased benefit relating to past service by employees is recognized in profit or loss on a straight-line basis over the average period until the benefits become vested. To the extent that the benefits vest immediately, the expense is recognized immediately in profit or loss.

III. Other long-term employee benefits

Benefits under the Company's leave encashment constitute other long term employee benefits.

The Company's net obligation in respect of leave encashment is the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations. The calculation is performed using the projected unit credit method. Any actuarial gains or losses are recognized in profit or loss in the period in which they arise.

Short-term benefits

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. These benefits include compensated absences such as paid annual leave and sickness leave. The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognized as an expense during the period.

j. Lease

ing Leases, lease rentals are expensed on straight line basis with reference to the term of lease unless the payments to the lessor are to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases, or the lease contains leasehold improvements which are capitalized. Lease rentals pertaining to the period up to the date of commencement of commercial operations, which are capitalized



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Where the lessor effectively retains substantially all risk and benefits of ownership of the leased assets they are classified as operating lease. Operating lease payments are recognized as an expense in the Statement of Profit and Loss.

In respect of Finance Leases, the lower of the fair value of the assets and present value of the minimum lease rentals is capitalized as Fixed Assets with corresponding amount shown as liabilities for leased assets. The principal component in lease rental in respect of the above is adjusted against liabilities for leased assets and the interest component is recognized as an expense in the year in which the same is incurred except in case of assets used for capital projects where it is capitalized.

k. Revenue Recognition :

Revenue 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, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable.

Interest income on investment is recognized on time proportion basis. Dividend is considered when right to receive is established.

l. Foreign Currency Transactions

(i) Transactions denominated in foreign currencies are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

(ii) Foreign currency monetary items (assets and liabilities) are retranslated using the exchange rate prevailing at the reporting date.

(iii) Non-monetary items, which are measured in terms of historical cost denominated in foreign currency, are reported using the exchange rate at the date of the transaction.



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(iv) Gains and losses, if any, at the year-end in respect of monetary assets and monetary liabilities are recognized in the Statement of Profit

and Loss except in case of gains or losses arising on long term foreign currency monetary items relating to the acquisition of depreciable assets which are added to or deducted from the cost of such assets.

m. Earnings per share :

In determining Earning per Share, the company considers the net profit after tax and includes the post tax effect of any extra-ordinary / exceptional item. The number of shares used in computing Basic Earnings per Share is the weighted average number of shares, excluding owned by the Trust, outstanding during the period. Dilutive earning per share is computed and disclosed after adjusting effect of all dilutive potential equity shares, if any except when results will be anti dilutive. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date.

n. Accounting for Taxes on Income :

Provision for current tax represents the amount that would be payable based on computation of tax as per the provisions of the Income Tax Act, 1961. Current tax is determined based on the amount of tax payable in respect of taxable income for the year after taking into consideration benefits admissible under the Income Tax Act, 1961. Current tax expense is recognized in profit or loss except to the extent that it relates to items recognized directly in other comprehensive income or equity, in which case it is recognized in OCI or equity.

Deferred tax represents the effect of timing difference between the carrying amount of assets and liabilities in the consolidated financial statement and the corresponding tax base used in computation of taxable income. Deferred Tax Liabilities are generally accounted for all taxable temporary differences. The deferred tax asset is recognized for all deductible temporary differences, carried forward of unused tax credits and unused tax losses, to the extent that is probable that taxable profit will be available against which those deductible temporary differences can be utilized.

Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current income tax assets against current income tax liabilities and when the deferred income tax assets and liabilities relate to income tax levied by the same taxation authority on either the same taxable entity or different taxable entities where there is an intention to settle the balances on a net or simultaneous basis.



/ Liabilities are not recognized for initial recognition of Goodwill or on and at the time of transaction affects neither the accounting profit nor there is convincing evidence that the Company will pay normal income

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o. Cash and Cash Equivalents:

Cash comprises of Cash on Hand, Cheques on Hand and demand deposits with Banks. Cash Equivalents are short term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risks of changes in value.

p. Cash flow statement

Cash flow statement is prepared in accordance with the indirect method prescribed in Ind AS 7 'Statement of Cash Flows'.

q. Contingent liabilities :

Contingent liabilities are possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Contingent liabilities are disclosed on the basis of judgment of the management/independent experts. These are reviewed at each balance sheet date and are adjusted to reflect the current management estimate.

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

Unless otherwise specified, all monetary values are in Thousands 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]	As per the Accounting Policies.	As per the Accounting Policies.
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Disclosure of significant accounting policies [TextBlock]	Textual information (5) [See below]	



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Textual information (5)

Disclosure of significant accounting policies [Text Block]

Note 1. Corporate Information, Basis of Preparation of Financials and Significant Accounting Policies

1.1 Background of the Company:

a. Corporate Information

Campion Properties Limited ("the Company" or "CAPL"), having CIN number U55101MH2001PLC218815, was incorporated on August 23, 2001 having its registered office at H Block, 1st Floor Dhirubhai Ambani Knowledge City, Navi Mumbai, Thane, Maharashtra 400710.

The company has been formed to carry on business of leasing of property at Maharaja Ranjit Singh Marg for commercial/ business office.

1.2 Basis of preparation of Financial Statements :

a Statement of Compliance

The financial statements are prepared under historical cost convention in accordance with the generally accepted accounting principles (GAAP) in India and comply with Indian Accounting Standards specified under Section 133 the Companies Act, 2013 ("the Act") read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015, Companies (Indian Accounting Standards) Amendment Rules 2016 and other provisions of the Act, to the extent notified applicable as well as applicable guidance notes and pronouncements of the Institute of Chartered Accountants of India (ICAI).

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When measuring the fair value of a financial asset or a financial liability, the company uses observable market data as far as possible. Fair values are categorized into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows.

Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.

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

Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. The company recognizes transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

c. Functional and presentation currency



ements are presented in Indian Rupees which is presentation currency of the company. All amounts have been rounded thousand, unless otherwise stated.

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d. Current and non-current classification

The Company presents assets and liabilities in the balance sheet based on current/non-current classification.

An asset is classified as current if:

- It is expected to be realized, or is intended to be sold or consumed, in the normal operating cycle; or
- It is held primarily for the purpose of trading; or
- It is expected to realize the asset within 12 months after the reporting period; or
- The asset is a cash or equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period.

All other assets are classified as non-current.

Similarly, a liability is classified as current if:

- It is expected to be settled in the normal operating cycle; or
- It is held primarily for the purpose of trading; or
- It is due to be settled within 12 months after the reporting period; or
- The Company does not have an unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. Terms of a liability that could result in its settlement by the issue of equity instruments at the option of the counterparty does not affect this classification.

All other liabilities are classified as non-current.

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



S :

presentation of Financial Statements requires estimates and assumptions and disclosure of contingent liabilities on the date of the financial statement reporting period. Difference between the actual results and estimates is known and materialized. Estimates and underlying assets are reviewed on going basis. Revisions to accounting estimates are recognized prospectively.

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1.3 Significant accounting policies

A summary of the significant accounting policies applied in the preparation of the financial statements are as given below. These accounting policies have been applied consistently to all periods presented in the financial statements.

The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 16 & Ind AS 40 retrospectively and continue to use the previous GAAP carrying amount as a deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of property, plant and equipment and investment property as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

a Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

a.1 Financial assets

a.1.1 Initial recognition and measurement

All financial assets are recognized initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

a.1.2 Subsequent measurement

Debt instruments:

Subsequent measurement of debt instruments depends on the company's business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the company classifies its debt instruments:

ts at amortized cost

ent' is measured at the amortized cost if both the following conditions are met:

within a business model whose objective is to hold assets for collecting

b) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the



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principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest rate (EIR) method. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR Amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognized in the profit or loss. This category generally applies to trade and other receivables.

Debt instrument measured at fair value through other comprehensive income (FVTOCI):

A 'debt instrument' is classified as at the FVTOCI if both of the following criteria are met:

- a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- b) The asset's contractual cash flows represent SPPI

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the company recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the P&L. On derecognition of the asset, cumulative gain or loss previously recognized in OCI is reclassified from the equity to P&L. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.



at FVTPL (Fair value through profit or loss)

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t, which does not meet the criteria for categorization as at amortized cost. In addition, the company may elect to designate a debt instrument, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as

‘accounting mismatch’).

Equity investments :

All equity investments in scope of Ind-AS 109 are measured at fair value. Equity instruments which are held for trading are classified as at FVTPL. For all other equity instruments, the company decides to classify the same either as at FVOCI or FVTPL. The Company makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

If the company decides to classify an equity instrument as at FVOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to profit and loss, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the profit and loss.

a.1.3 Derecognition

A financial asset is primarily derecognized when:

I) The rights to receive cash flows from the asset have expired, or

II) The company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a ‘pass-through’ arrangement and either (a) the company has transferred substantially all the risks and rewards of the asset, or (b) the company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.



financial assets

es on a forward looking basis the expected credit losses associated with impairment methodology applied depends on whether there has been a significant increase in the credit risk.

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As a practical expedient, the company uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables, as permitted by Ind AS 109. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward-looking estimates. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analyzed.

a.2 Financial liabilities

a.2.1 Initial recognition and measurement

All financial liabilities are recognized initially at fair value, in the case of loans, borrowings and payables, net of directly attributable transaction costs. Financial liabilities include trade and other payables, loans and borrowings including bank overdrafts and derivative financial instruments.

a.2.2 Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at amortized cost

After initial measurement, such financial liabilities are subsequently measured at amortized cost using the EIR method. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance costs in the profit or loss. This category generally applies to trade payables and other contractual liabilities.

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the company that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Gains or losses on liabilities held for trading are recognized in the profit or loss.



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After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortized cost using the EIR method. Gains and losses are recognized in profit or loss when the liabilities are derecognized as well as through the EIR Amortisation process. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR Amortisation is included as finance costs in the statement of profit and loss.

Derecognition

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognized in the Statement of Profit and Loss.

b. Property, Plant & Equipment :

Initial recognition and measurement

Property, Plant and Equipment are stated at cost/ fair value net of Modvat/ Cenvat and include amount added on revaluation less accumulated depreciation, Amortisation and impairment loss, if any. Subsequent Expenditure is capitalized only if it is probable that future economic benefits associated with the expenditure will flow to the company.

All costs including borrowing financing cost of qualifying assets till commencement of commercial operations, net charges of foreign exchange contracts and adjustments arising up to March 31, 2007 from exchange rate variations relating to borrowings attributable to fixed asset are capitalized.

Cost of an item of PPE comprises its purchase price, including import duties and non refundable purchase taxes after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.

Derecognition

An item of Property, Plant and Equipment is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in statement of Profit & Loss in the year the asset is derecognized.



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The asset's residual values, useful lives and methods are reviewed, and adjusted if appropriate, at each financial year end.

c. Investment Properties

Initial recognition and measurement:

Investment Properties are, properties held for rental income and/ or capital appreciation, initially measured at cost including transaction cost and stated at cost net of Modvat/ Cenvat, Value Added Tax and include amount added on revaluation less accumulated depreciation and Amortisation based on Straight Line Method, impairment loss, if any.

Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any.

Though the Company measures investment property using cost based measurement, the fair value of investment property is disclosed in the notes. Fair values are determined based on valuation performed by qualified and experienced Independent Valuer.

Transition to Ind AS:

The company has availed the deemed cost exemption in relation to the Investment Property on the date of transition.

Derecognition:

Investment properties are derecognized either when they have been disposed of or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in profit or loss in the period of derecognition.

d. Intangible Assets other than Goodwill

Initial recognition and measurement

Intangible assets, namely computer software are amortized on Straight Line Method, over the balance period of Licenses starting from the date of acquisition or commencement of commercial services, whichever is later.



lected to utilize the option under Ind AS 101 by not applying the provi
AP carrying amount as a deemed cost under Ind AS at the date of tran
per the previous GAAP as at 1 April 2015, i.e.; the Company's date of

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Derecognition

An intangible asset is derecognized when no future economic benefits are expected from their use or upon their disposal. Gains and losses on disposal of an item of intangible assets are determined by comparing the proceeds from disposal with the carrying amount of intangible assets and are recognized in the statement of profit and loss.

e. Depreciation & Amortisation:

(i) Depreciation on Property, Plant and Equipment's

Depreciation on Property, Plant and Equipment's is provided on the Straight Line Method rates over the useful lives as prescribed in the Schedule II to the Companies Act, 2013.

Depreciation on additions to/deductions from property, plant & equipment during the year is charged on pro-rata basis from/up to the month in which the asset is available for use/disposed.

Name of Assets	Life in years
Furniture & Fittings	10 Years
Office Equipment	05 Years
Plant & Machinery	15 Years

(ii) Amortisation:



are amortized over the remaining on straight line method as per Ind AS – 38 as prescribed in Schedule – II of the Companies Act, 2013. Cost of software recognized as intangible asset, is amortized on straight line method over a period of legal right to use or less.

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(iii) Depreciation on Investment Property

Name of Assets	Life in years
Building	60 Years
Leasehold Improvements	99 Years (lease period)

f. Impairment of Non- Financial Assets :

The carrying amounts of the Company's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment considering the provisions of Ind AS 36 'Impairment of Assets'. If any such indication exists, then the asset's recoverable amount is estimated.

Goodwill and intangible assets that have an indefinite useful life are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they may be impaired. Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognized in prior accounting period is increased / reversed where there is change in the estimate of recoverable value. The recoverable value is higher of net selling price and value in use.

g. Borrowing Cost :

Borrowing costs that are directly attributable to the acquisition, construction/exploration/ development or erection of qualifying assets are capitalized as part of cost of such asset until such time the assets are substantially ready for their intended use. Qualifying assets are assets which take a substantial period of time to get ready for their intended use or sale.

When the Company borrows funds specifically for the purpose of obtaining a qualifying asset, the borrowing costs incurred are capitalized. When Company borrows funds generally and uses them for the purpose of obtaining a qualifying asset, the capitalization of the borrowing costs is computed based on the weighted average cost of general borrowing that are outstanding during the period and used for the acquisition/exploration or erection of the qualifying asset.



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Borrowing costs cease when substantially all the activities necessary to prepare the asset for its intended use are complete. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds.

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earned on temporary investment of the borrowings pending their expenditure on the qualifying assets is deducted from the borrowing costs eligible for capitalization. Borrowing costs include exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs.

Other borrowing costs are recognized as an expense in the year in which they are incurred.

h. Provisions :

A provision is recognized if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation.

i. Employee benefits

Long Term Benefits

I. Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into separate entities and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognized as an employee benefits expense in profit or loss in the period during which services are rendered by employees.

Contributions to defined contribution schemes such as Provident Fund, etc. are charged to the Statement of Profit and Loss, as and when incurred.

II. Defined benefit plans



A defined benefit plan is a post-employment benefit plan other than a defined contribution plan like gratuity.

The obligation in respect of defined benefit plans is calculated separately for each employee based on the benefits they have earned in return for their service in the current and prior periods. The obligation is calculated as the present value of unrecognized past service costs and the fair value of any plan assets at the reporting date. The plan assets are valued at the fair value of Indian government securities as at the reporting date that have the same currency and terms as the benefits expected to be paid.

The Company's obligations and that are denominated in the same currency in which the benefits are expected to be paid.

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The calculation is performed annually by a qualified actuary using the projected unit credit method. When the calculation results in a benefit to the Company, the recognized asset is limited to the total of any unrecognized past service costs and the present value of economic benefits available in the form of any future refunds from the plan or reductions in future contributions to the plan. An economic benefit is available to the Company if it is realizable during the life of the plan, or on settlement of the plan liabilities. Any actuarial gains or losses are recognized in OCI in the period in which they arise.

When the benefits of a plan are improved, the portion of the increased benefit relating to past service by employees is recognized in profit or loss on a straight-line basis over the average period until the benefits become vested. To the extent that the benefits vest immediately, the expense is recognized immediately in profit or loss.

III. Other long-term employee benefits

Benefits under the Company's leave encashment constitute other long term employee benefits.

The Company's net obligation in respect of leave encashment is the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations. The calculation is performed using the projected unit credit method. Any actuarial gains or losses are recognized in profit or loss in the period in which they arise.

Short-term benefits

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. These benefits include compensated absences such as paid annual leave and sickness leave. The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognized as an expense during the period.

j. Lease

ing Leases, lease rentals are expensed on straight line basis with reference to the term of lease unless the payments to the to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases, als pertaining to the period up to the date of commencement of commercial operations, which are capitalized



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Where the lessor effectively retains substantially all risk and benefits of ownership of the leased assets they are classified as operating lease. Operating lease payments are recognized as an expense in the Statement of Profit and Loss.

In respect of Finance Leases, the lower of the fair value of the assets and present value of the minimum lease rentals is capitalized as Fixed Assets with corresponding amount shown as liabilities for leased assets. The principal component in lease rental in respect of the above is adjusted against liabilities for leased assets and the interest component is recognized as an expense in the year in which the same is incurred except in case of assets used for capital projects where it is capitalized.

k. Revenue Recognition :

Revenue 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, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable.

Interest income on investment is recognized on time proportion basis. Dividend is considered when right to receive is established.

l. Foreign Currency Transactions

(i) Transactions denominated in foreign currencies are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

(ii) Foreign currency monetary items (assets and liabilities) are retranslated using the exchange rate prevailing at the reporting date.

(iii) Non-monetary items, which are measured in terms of historical cost denominated in foreign currency, are reported using the exchange rate at the date of the transaction.



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(iv) Gains and losses, if any, at the year-end in respect of monetary assets and monetary liabilities are recognized in the Statement of Profit

and Loss except in case of gains or losses arising on long term foreign currency monetary items relating to the acquisition of depreciable assets which are added to or deducted from the cost of such assets.

m. Earnings per share :

In determining Earning per Share, the company considers the net profit after tax and includes the post tax effect of any extra-ordinary / exceptional item. The number of shares used in computing Basic Earnings per Share is the weighted average number of shares, excluding owned by the Trust, outstanding during the period. Dilutive earning per share is computed and disclosed after adjusting effect of all dilutive potential equity shares, if any except when results will be anti dilutive. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date.

n. Accounting for Taxes on Income :

Provision for current tax represents the amount that would be payable based on computation of tax as per the provisions of the Income Tax Act, 1961. Current tax is determined based on the amount of tax payable in respect of taxable income for the year after taking into consideration benefits admissible under the Income Tax Act, 1961. Current tax expense is recognized in profit or loss except to the extent that it relates to items recognized directly in other comprehensive income or equity, in which case it is recognized in OCI or equity.

Deferred tax represents the effect of timing difference between the carrying amount of assets and liabilities in the consolidated financial statement and the corresponding tax base used in computation of taxable income. Deferred Tax Liabilities are generally accounted for all taxable temporary differences. The deferred tax asset is recognized for all deductible temporary differences, carried forward of unused tax credits and unused tax losses, to the extent that is probable that taxable profit will be available against which those deductible temporary differences can be utilized.

Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current income tax assets against current income tax liabilities and when the deferred income tax assets and liabilities relate to income tax levied by the same taxation authority on either the same taxable entity or different taxable entities where there is an intention to settle the balances on a net or simultaneous basis.



/ Liabilities are not recognized for initial recognition of Goodwill or on and at the time of transaction affects neither the accounting profit nc here is convincing evidence that the Company will pay normal income

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o. Cash and Cash Equivalents:

Cash comprises of Cash on Hand, Cheques on Hand and demand deposits with Banks. Cash Equivalents are short term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risks of changes in value.

p. Cash flow statement

Cash flow statement is prepared in accordance with the indirect method prescribed in Ind AS 7 'Statement of Cash Flows'.

q. Contingent liabilities :

Contingent liabilities are possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Contingent liabilities are disclosed on the basis of judgment of the management/independent experts. These are reviewed at each balance sheet date and are adjusted to reflect the current management estimate.

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

Unless otherwise specified, all monetary values are in Thousands 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]	Textual information (6) [See below]	
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



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Textual information (6)

Disclosure of changes in accounting policies, accounting estimates and errors [Text Block]

Note 1. Corporate Information, Basis of Preparation of Financials and Significant Accounting Policies

1.1 Background of the Company:

a. Corporate Information

Campion Properties Limited ("the Company" or "CAPL"), having CIN number U55101MH2001PLC218815, was incorporated on August 23, 2001 having its registered office at H Block, 1st Floor Dhirubhai Ambani Knowledge City, Navi Mumbai, Thane, Maharashtra 400710.

The company has been formed to carry on business of leasing of property at Maharaja Ranjit Singh Marg for commercial/ business office.

1.2 Basis of preparation of Financial Statements :

a Statement of Compliance

The financial statements are prepared under historical cost convention in accordance with the generally accepted accounting principles (GAAP) in India and comply with Indian Accounting Standards specified under Section 133 the Companies Act, 2013 ("the Act") read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015, Companies (Indian Accounting Standards) Amendment Rules 2016 and other provisions of the Act, to the extent notified applicable as well as applicable guidance notes and pronouncements of the Institute of Chartered Accountants of India (ICAI).

The Company has adopted all the Ind AS standards and the adoption was carried out in accordance with Ind AS 101, First time adoption of Indian Accounting Standards in previous year. The transition was carried out from Indian Accounting Principles generally accepted in India as prescribed under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rule, 2014 (IGAAP), which was the previous GAAP.

Accounting Policies has been consistently applied except where a newly-issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use. As the quarter and year end figures are taken from the source and rounded to the nearest digits, the figures already reported for the quarters during the year might not always add up to the year end figures reported in this statement.



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b. Basis of Measurement

These financial statements are prepared in accordance with Indian Accounting Standards (IND ASs) with the going-concern principle and on a historical cost basis except for Certain Financial Assets and Liabilities that are measured at Fair Value (Refer Accounting Policy Regarding Financial Instruments). The methods used to measure fair values are discussed below.

The presentation and grouping of individual items in the Balance Sheet, the Statement of Profit & Loss, the Cash Flow statement and the Statement of Changes in Equities are based on the principle of materiality.

The company's accounting policies and disclosures require the measurement of fair values for financial instruments.

The company has an established control framework with respect to the measurement of fair values. The management regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then the management assesses the evidence obtained from the third parties to support the conclusion that such valuations meet the requirements of Ind AS, including the level in the fair value hierarchy in which such valuations should be classified.

When measuring the fair value of a financial asset or a financial liability, the company uses observable market data as far as possible. Fair values are categorized into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows.

Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.

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

Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. The company recognizes transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

c. Functional and presentation currency



ements are presented in Indian Rupees which is presentation currency of the company. All amounts have been rounded thousand, unless otherwise stated.

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d. Current and non-current classification

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- It is expected to be realized, or is intended to be sold or consumed, in the normal operating cycle; or
- It is held primarily for the purpose of trading; or
- It is expected to realize the asset within 12 months after the reporting period; or
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a Financial instruments

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a.1 Financial assets

a.1.1 Initial recognition and measurement

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a.1.2 Subsequent measurement

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principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest rate (EIR) method. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR Amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognized in the profit or loss. This category generally applies to trade and other receivables.

Debt instrument measured at fair value through other comprehensive income (FVTOCI):

A 'debt instrument' is classified as at the FVTOCI if both of the following criteria are met:

- a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- b) The asset's contractual cash flows represent SPPI

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the company recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the P&L. On derecognition of the asset, cumulative gain or loss previously recognized in OCI is reclassified from the equity to P&L. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.



t at FVTPL (Fair value through profit or loss)

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t, which does not meet the criteria for categorization as at amortized cost. In addition, the company may elect to designate a debt instrument, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as

‘accounting mismatch’).

Equity investments :

All equity investments in scope of Ind-AS 109 are measured at fair value. Equity instruments which are held for trading are classified as at FVTPL. For all other equity instruments, the company decides to classify the same either as at FVOCI or FVTPL. The Company makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

If the company decides to classify an equity instrument as at FVOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to profit and loss, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the profit and loss.

a.1.3 Derecognition

A financial asset is primarily derecognized when:

I) The rights to receive cash flows from the asset have expired, or

II) The company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a ‘pass-through’ arrangement and either (a) the company has transferred substantially all the risks and rewards of the asset, or (b) the company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.



financial assets

es on a forward looking basis the expected credit losses associated with
impairment methodology applied depends on whether there has been a significant increase in the credit risk.

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As a practical expedient, the company uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables, as permitted by Ind AS 109. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward-looking estimates. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analyzed.

a.2 Financial liabilities

a.2.1 Initial recognition and measurement

All financial liabilities are recognized initially at fair value, in the case of loans, borrowings and payables, net of directly attributable transaction costs. Financial liabilities include trade and other payables, loans and borrowings including bank overdrafts and derivative financial instruments.

a.2.2 Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at amortized cost

After initial measurement, such financial liabilities are subsequently measured at amortized cost using the EIR method. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance costs in the profit or loss. This category generally applies to trade payables and other contractual liabilities.

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the company that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Gains or losses on liabilities held for trading are recognized in the profit or loss.



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After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortized cost using the EIR method. Gains and losses are recognized in profit or loss when the liabilities are derecognized as well as through the EIR Amortisation process. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR Amortisation is included as finance costs in the statement of profit and loss.

Derecognition

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognized in the Statement of Profit and Loss.

b. Property, Plant & Equipment :

Initial recognition and measurement

Property, Plant and Equipment are stated at cost/ fair value net of Modvat/ Cenvat and include amount added on revaluation less accumulated depreciation, Amortisation and impairment loss, if any. Subsequent Expenditure is capitalized only if it is probable that future economic benefits associated with the expenditure will flow to the company.

All costs including borrowing financing cost of qualifying assets till commencement of commercial operations, net charges of foreign exchange contracts and adjustments arising up to March 31, 2007 from exchange rate variations relating to borrowings attributable to fixed asset are capitalized.

Cost of an item of PPE comprises its purchase price, including import duties and non refundable purchase taxes after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.

Derecognition

An item of Property, Plant and Equipment is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in statement of Profit & Loss in the year the asset is derecognized.



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The asset's residual values, useful lives and methods are reviewed, and adjusted if appropriate, at each financial year end.

c. Investment Properties

Initial recognition and measurement:

Investment Properties are, properties held for rental income and/ or capital appreciation, initially measured at cost including transaction cost and stated at cost net of Modvat/ Cenvat, Value Added Tax and include amount added on revaluation less accumulated depreciation and Amortisation based on Straight Line Method, impairment loss, if any.

Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any.

Though the Company measures investment property using cost based measurement, the fair value of investment property is disclosed in the notes. Fair values are determined based on valuation performed by qualified and experienced Independent Valuer.

Transition to Ind AS:

The company has availed the deemed cost exemption in relation to the Investment Property on the date of transition.

Derecognition:

Investment properties are derecognized either when they have been disposed of or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in profit or loss in the period of derecognition.

d. Intangible Assets other than Goodwill

Initial recognition and measurement

Intangible assets, namely computer software are amortized on Straight Line Method, over the balance period of Licenses starting from the date of acquisition or commencement of commercial services, whichever is later.



lected to utilize the option under Ind AS 101 by not applying the provi
AP carrying amount as a deemed cost under Ind AS at the date of tran
per the previous GAAP as at 1 April 2015, i.e.; the Company's date of

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Derecognition

An intangible asset is derecognized when no future economic benefits are expected from their use or upon their disposal. Gains and losses on disposal of an item of intangible assets are determined by comparing the proceeds from disposal with the carrying amount of intangible assets and are recognized in the statement of profit and loss.

e. Depreciation & Amortisation:

(i) Depreciation on Property, Plant and Equipment's

Depreciation on Property, Plant and Equipment's is provided on the Straight Line Method rates over the useful lives as prescribed in the Schedule II to the Companies Act, 2013.

Depreciation on additions to/deductions from property, plant & equipment during the year is charged on pro-rata basis from/up to the month in which the asset is available for use/disposed.

Name of Assets	Life in years
Furniture & Fittings	10 Years
Office Equipment	05 Years
Plant & Machinery	15 Years

(ii) Amortisation:



are amortized over the remaining on straight line method as per Ind AS – 38 as prescribed in Schedule – II of the Companies Act, 2013. Cost of software recognized as intangible asset, is amortized on straight line method over a period of legal right to use or less.

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(iii) Depreciation on Investment Property

Name of Assets	Life in years
Building	60 Years
Leasehold Improvements	99 Years (lease period)

f. Impairment of Non- Financial Assets :

The carrying amounts of the Company's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment considering the provisions of Ind AS 36 'Impairment of Assets'. If any such indication exists, then the asset's recoverable amount is estimated.

Goodwill and intangible assets that have an indefinite useful life are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they may be impaired. Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognized in prior accounting period is increased / reversed where there is change in the estimate of recoverable value. The recoverable value is higher of net selling price and value in use.

g. Borrowing Cost :

Borrowing costs that are directly attributable to the acquisition, construction/exploration/ development or erection of qualifying assets are capitalized as part of cost of such asset until such time the assets are substantially ready for their intended use. Qualifying assets are assets which take a substantial period of time to get ready for their intended use or sale.

When the Company borrows funds specifically for the purpose of obtaining a qualifying asset, the borrowing costs incurred are capitalized. When Company borrows funds generally and uses them for the purpose of obtaining a qualifying asset, the capitalization of the borrowing costs is computed based on the weighted average cost of general borrowing that are outstanding during the period and used for the acquisition/exploration or erection of the qualifying asset.



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Borrowing costs cease when substantially all the activities necessary to prepare the asset for its intended use are complete. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing.

earned on temporary investment of the borrowings pending their expenditure on the qualifying assets is deducted from the borrowing costs eligible for capitalization. Borrowing costs include exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs.

Other borrowing costs are recognized as an expense in the year in which they are incurred.

h. Provisions :

A provision is recognized if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation.

i. Employee benefits

Long Term Benefits

I. Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into separate entities and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognized as an employee benefits expense in profit or loss in the period during which services are rendered by employees.

Contributions to defined contribution schemes such as Provident Fund, etc. are charged to the Statement of Profit and Loss, as and when incurred.

II. Defined benefit plans



A defined benefit plan is a post-employment benefit plan other than a defined contribution plan like gratuity.

The obligation in respect of defined benefit plans is calculated separately for each employee based on the benefits they have earned in return for their service in the current and prior periods. The obligation is calculated as the present value of unrecognized past service costs and the fair value of any plan assets at the reporting date, less the fair value of Indian government securities as at the reporting date that have

Company's obligations and that are denominated in the same currency in which the benefits are expected to be paid.

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The calculation is performed annually by a qualified actuary using the projected unit credit method. When the calculation results in a benefit to the Company, the recognized asset is limited to the total of any unrecognized past service costs and the present value of economic benefits available in the form of any future refunds from the plan or reductions in future contributions to the plan. An economic benefit is available to the Company if it is realizable during the life of the plan, or on settlement of the plan liabilities. Any actuarial gains or losses are recognized in OCI in the period in which they arise.

When the benefits of a plan are improved, the portion of the increased benefit relating to past service by employees is recognized in profit or loss on a straight-line basis over the average period until the benefits become vested. To the extent that the benefits vest immediately, the expense is recognized immediately in profit or loss.

III. Other long-term employee benefits

Benefits under the Company's leave encashment constitute other long term employee benefits.

The Company's net obligation in respect of leave encashment is the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations. The calculation is performed using the projected unit credit method. Any actuarial gains or losses are recognized in profit or loss in the period in which they arise.

Short-term benefits

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. These benefits include compensated absences such as paid annual leave and sickness leave. The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognized as an expense during the period.

j. Lease

ing Leases, lease rentals are expensed on straight line basis with reference to the term of lease unless the payments to the to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases, als pertaining to the period up to the date of commencement of commercial operations, which are capitalized



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Where the lessor effectively retains substantially all risk and benefits of ownership of the leased assets they are classified as operating lease. Operating lease payments are recognized as an expense in the Statement of Profit and Loss.

In respect of Finance Leases, the lower of the fair value of the assets and present value of the minimum lease rentals is capitalized as Fixed Assets with corresponding amount shown as liabilities for leased assets. The principal component in lease rental in respect of the above is adjusted against liabilities for leased assets and the interest component is recognized as an expense in the year in which the same is incurred except in case of assets used for capital projects where it is capitalized.

k. Revenue Recognition :

Revenue 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, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable.

Interest income on investment is recognized on time proportion basis. Dividend is considered when right to receive is established.

l. Foreign Currency Transactions

(i) Transactions denominated in foreign currencies are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

(ii) Foreign currency monetary items (assets and liabilities) are retranslated using the exchange rate prevailing at the reporting date.

(iii) Non-monetary items, which are measured in terms of historical cost denominated in foreign currency, are reported using the exchange rate at the date of the transaction.



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(iv) Gains and losses, if any, at the year-end in respect of monetary assets and monetary liabilities are recognized in the Statement of Profit

and Loss except in case of gains or losses arising on long term foreign currency monetary items relating to the acquisition of depreciable assets which are added to or deducted from the cost of such assets.

m. Earnings per share :

In determining Earning per Share, the company considers the net profit after tax and includes the post tax effect of any extra-ordinary / exceptional item. The number of shares used in computing Basic Earnings per Share is the weighted average number of shares, excluding owned by the Trust, outstanding during the period. Dilutive earning per share is computed and disclosed after adjusting effect of all dilutive potential equity shares, if any except when results will be anti dilutive. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date.

n. Accounting for Taxes on Income :

Provision for current tax represents the amount that would be payable based on computation of tax as per the provisions of the Income Tax Act, 1961. Current tax is determined based on the amount of tax payable in respect of taxable income for the year after taking into consideration benefits admissible under the Income Tax Act, 1961. Current tax expense is recognized in profit or loss except to the extent that it relates to items recognized directly in other comprehensive income or equity, in which case it is recognized in OCI or equity.

Deferred tax represents the effect of timing difference between the carrying amount of assets and liabilities in the consolidated financial statement and the corresponding tax base used in computation of taxable income. Deferred Tax Liabilities are generally accounted for all taxable temporary differences. The deferred tax asset is recognized for all deductible temporary differences, carried forward of unused tax credits and unused tax losses, to the extent that is probable that taxable profit will be available against which those deductible temporary differences can be utilized.

Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current income tax assets against current income tax liabilities and when the deferred income tax assets and liabilities relate to income tax levied by the same taxation authority on either the same taxable entity or different taxable entities where there is an intention to settle the balances on a net or simultaneous basis.



/ Liabilities are not recognized for initial recognition of Goodwill or on and at the time of transaction affects neither the accounting profit nor there is convincing evidence that the Company will pay normal income

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o. Cash and Cash Equivalents:

Cash comprises of Cash on Hand, Cheques on Hand and demand deposits with Banks. Cash Equivalents are short term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risks of changes in value.

p. Cash flow statement

Cash flow statement is prepared in accordance with the indirect method prescribed in Ind AS 7 'Statement of Cash Flows'.

q. Contingent liabilities :

Contingent liabilities are possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Contingent liabilities are disclosed on the basis of judgment of the management/independent experts. These are reviewed at each balance sheet date and are adjusted to reflect the current management estimate.

[400600] Notes - Property, plant and equipment**Disclosure of additional information about property plant and equipment [Table]**

..(1)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]		Other plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned and leased 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]				
Accounting method, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Property, plant and equipment are valued amount	No	No	TRUE COPY <i>H. Srinath</i> THIS ANNEXURE IS THE TRUE COPY OF THE ORIGINAL DOCUMENT	



Disclosure of additional information about property plant and equipment [Table]

..(2)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]		Furniture and fixtures [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	Straight Line Method	Straight Line Method	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	15 years	15 years	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table]

..(3)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [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	Straight Line Method	Straight Line Method	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	10 years	10 years	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table]

..(4)

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

Classes of property, plant and equipment [Axis]	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	Straight Line Method	Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	5 years	5 years
Whether property, plant and equipment are stated at revalued amount	No	No

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

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	31/03/2018	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]				
Disclosure of changes in property, plant and equipment [Abstract]				
Disclosure of changes in property, plant and equipment [Line items]				
Increase (decrease) in property, plant and equipment				
Property, plant and equipment at end of period	1,54,031	1,81,141	3,50,092	3,50,092



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

..(2)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2016	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		27,110	26,234	
Total Depreciation property plant and equipment		27,110	26,234	
Total increase (decrease) in property, plant and equipment		27,110	26,234	
Property, plant and equipment at end of period	3,50,092	1,96,061	1,68,951	1,42,717

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

..(3)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2017 to 31/03/2018	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]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-14,738	-13,853		
Total Depreciation property plant and equipment	-14,738	-13,853		
Total increase (decrease) in property, plant and equipment	-14,738	-13,853		0
Property, plant and equipment at end of period	1,16,641	1,31,379	1,45,232	2,04,462



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

..(4)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2016 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			14,738	13,853
Total Depreciation property plant and equipment			14,738	13,853
Total increase (decrease) in property, plant and equipment	0		14,738	13,853
Property, plant and equipment at end of period	2,04,462	2,04,462	87,821	73,083

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

..(5)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Gross carrying amount [Member]		
	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]				
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	59,230	2,04,462	2,04,462	2,04,462



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

..(6)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			Other plant and equipment [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2017 to 31/03/2018	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]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	14,738	13,853		-14,738
Total Depreciation property plant and equipment	14,738	13,853		-14,738
Total increase (decrease) in property, plant and equipment	14,738	13,853		-14,738
Property, plant and equipment at end of period	87,821	73,083	59,230	1,16,641

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

..(7)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	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	-13,853			
Total Depreciation property plant and equipment	-13,853			
Total increase (decrease) in property, plant and equipment	-13,853		0	0
Property, plant and equipment at end of period	1,31,379	1,45,232	2,04,462	2,04,462



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

..(8)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	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		14,738	13,853	
Total Depreciation property plant and equipment		14,738	13,853	
Total increase (decrease) in property, plant and equipment		14,738	13,853	
Property, plant and equipment at end of period	2,04,462	87,821	73,083	59,230

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

..(9)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2017 to 31/03/2018	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]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-14,738	-13,853		
Total Depreciation property plant and equipment	-14,738	-13,853		
Total increase (decrease) in property, plant and equipment	-14,738	-13,853		0
Property, plant and equipment at end of period	1,16,641	1,31,379	1,45,232	2,04,462



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

..(10)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	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			14,738	13,853
Total Depreciation property plant and equipment			14,738	13,853
Total increase (decrease) in property, plant and equipment	0		14,738	13,853
Property, plant and equipment at end of period	2,04,462	2,04,462	87,821	73,083

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

..(11)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]	Furniture and fixtures [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]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-11,381	-11,390	
Total Depreciation property plant and equipment		-11,381	-11,390	
Total increase (decrease) in property, plant and equipment		-11,381	-11,390	
Property, plant and equipment at end of period	59,230	35,239	46,620	58,010



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

..(12)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2017 to 31/03/2018	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]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				11,381
Total Depreciation property plant and equipment				11,381
Total increase (decrease) in property, plant and equipment	0	0		11,381
Property, plant and equipment at end of period	1,02,624	1,02,624	1,02,624	67,385

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

..(13)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	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	11,390		-11,381	-11,390
Total Depreciation property plant and equipment	11,390		-11,381	-11,390
Total increase (decrease) in property, plant and equipment	11,390		-11,381	-11,390
Property, plant and equipment at end of period	56,004	44,614	35,239	46,620



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

..(14)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [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]				
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	58,010	1,02,624	1,02,624	1,02,624

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

..(15)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			Office equipment [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2017 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]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	11,381	11,390		-991
Total Depreciation property plant and equipment	11,381	11,390		-991
Total increase (decrease) in property, plant and equipment	11,381	11,390		-991
Property, plant and equipment at end of period	67,385	56,004	44,614	2,151



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

..(16)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2016 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	-991			
Total Depreciation property plant and equipment	-991			
Total increase (decrease) in property, plant and equipment	-991		0	0
Property, plant and equipment at end of period	3,142	4,133	43,006	43,006

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

..(17)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2016	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		991	991	
Total Depreciation property plant and equipment		991	991	
Total increase (decrease) in property, plant and equipment		991	991	
Property, plant and equipment at end of period	43,006	40,855	39,864	38,873



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

..(18)

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

Classes of property, plant and equipment [Axis]	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]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-991	-991		
Total Depreciation property plant and equipment	-991	-991		
Total increase (decrease) in property, plant and equipment	-991	-991		0
Property, plant and equipment at end of period	2,151	3,142	4,133	43,006

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

..(19)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2016 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			991	991
Total Depreciation property plant and equipment			991	991
Total increase (decrease) in property, plant and equipment	0		991	991
Property, plant and equipment at end of period	43,006	43,006	40,855	39,864

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

..(20)

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

Classes of property, plant and equipment [Axis]	Office equipment [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]
detailed information about property, plant and equipment [Abstract]	
detailed information about property, plant and equipment [Line items]	
ation of changes in property, plant and equipment [Abstract]	
, plant and equipment at end of period	



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

	01/04/2017 to 31/03/2018
Disclosure of property, plant and equipment [TextBlock]	Textual information (7) [See below]
Disclosure of detailed information about property, plant and equipment [TextBlock]	



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Textual information (7)

Disclosure of property, plant and equipment [Text Block]

Property, Plant and Equipment (Amount in Rs.'000)

Particulars	Furniture & Fittings	Office Equipment	Plant & Machinery	Total
Gross carrying value				
As at April 1, 2017	1,02,624	43,006	2,04,462	3,50,092
Additions	-	-	-	-
Disposals	-	-	-	-
As at March 31, 2018	1,02,624	43,006	2,04,462	3,50,092
Accumulated Depreciation				
As at April 1, 2017	56,004	39,864	73,083	1,68,951
Depreciation for the half year	11,381	991	14,738	27,110
Disposals	-	-	-	-
As at March 31, 2018	67,384	40,855	87,821	1,96,061
Closing net carrying value as at April 1, 2017	46,621	3,142	1,31,379	1,81,141
Closing net carrying value as at March 31, 2018	35,240	2,150	1,16,641	1,54,031

(Amount in Rs.'000)



Furniture & Fittings Office Equipm

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Gross carrying value

As at April 1, 2016	1,02,624	43,006	2,04,462	3,50,092
Additions	-	-	-	-
Disposals	-	-	-	-
As at March 31, 2017	1,02,624	43,006	2,04,462	3,50,092
Accumulated Depreciation				
As at April 1, 2016	44,614	38,873	59,230	1,42,717
Depreciation for the quarter	11,390	991	13,853	26,234
Disposals				-
As at March 31, 2017	56,004	39,864	73,083	1,68,951
Closing net carrying value as at April 1, 2016	58,011	4,133	1,45,232	2,07,376
Closing net carrying value as at March 31, 2017	46,621	3,142	1,31,379	1,81,141

[612100] Notes - Impairment of assets

Unless otherwise specified, all monetary values are in Thousands 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



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[400700] Notes - Investment property**Disclosure of detailed information about investment property [Table]**

..(1)

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

Type of investment property [Axis]	1			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2017 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 investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Nature of investment property	Leasehold Land	Leasehold Land		Leasehold Land
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Depreciation, investment property				1,663
Total increase (decrease) in investment property	0	0		1,663
Investment property at end of period	1,64,629	1,64,629	1,64,629	25,749

Disclosure of detailed information about investment property [Table]

..(2)

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

Type of investment property [Axis]	1		2	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [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 investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Nature of investment property	Leasehold Land		Building	Building
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Depreciation, investment property	1,663			
Total increase (decrease) in investment property	1,663		0	0
Investment property at end of period	24,086	22,423	8,07,464	8,07,464

Disclosure of detailed information about investment property [Table]

..(3)

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

Type of investment property [Axis]	2			
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 investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Nature of investment property		Building	Building	
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Depreciation, investment property				
Total increase (decrease) in investment property				
Investment property at end of period	8,07,464			8,07,464



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	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of investment property [TextBlock]	Textual information (8) [See below]	
Disclosure of detailed information about investment property [TextBlock]		
Depreciation method, investment property, cost model	Straight Line Method.	Straight Line Method.
Useful lives or depreciation rates, investment property, cost model	Textual information (9) [See below]	Textual information (10) [See below]

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Textual information (8)

Disclosure of investment property [Text Block]

Investment Property		(Amount in Rs.'000)		
Particulars	Leasehold Land	Building	Total	
Gross carrying value				
As at April 1, 2017	1,64,628	8,07,464	9,72,092	
Additions	-	-	-	
Disposals	-	-	-	
As at March 31, 2018	1,64,628	8,07,464	9,72,092	
Accumulated Depreciation				
As at April 1, 2017	24,086	76,522	1,00,608	
Depreciation for the half year	1,663	12,765	14,428	
Disposals	-	-	-	
As at March 31, 2018	25,749	89,286	1,15,035	
Closing net carrying value as at April 1, 2017	1,40,542	7,30,942	8,71,485	
Closing net carrying value as at March 31, 2018	1,38,879	7,18,178	8,57,057	



(Amount in Rs.'000)

Leasehold Land

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Gross carrying value

As at April 1, 2016	1,64,628	8,07,464	9,72,092
Additions	-	-	-
Disposals	-	-	-
As at March 31, 2017	1,64,628	8,07,464	9,72,092
Accumulated Depreciation			
As at April 1, 2016	22,423	63,757	86,180
Depreciation for the quarter	1,663	12,765	14,428
Disposals			-
As at March 31, 2017	24,086	76,522	1,00,608
Closing net carrying value as at April 1, 2017	1,42,205	7,43,707	8,85,912
Closing net carrying value as at March 31, 2018	1,40,542	7,30,942	8,71,485

Disclosure for Investment Properties

(i) Amount Recognised in Profit or Loss for Investment Property

(Amount in Rs. '000)

Particulars	As at March 31, 2018	As at March 31, 2017
Rental income	-	8,668



erating expenses from property that generated rental income

(11,736)

(11,736)

erating expenses from property that did not generated rental income

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1,40,542 from Investment Property before Depreciations

Less: Depreciations	(14,428)	(14,428)

Profit/ (Loss) from Investment Property	(26,163)	(17,495)

(ii) Contractual Obligations

There are no contractual obligations to purchase, construct or develop investment property or for repairs, maintenance or enhancements.

(iii) Leasing Arrangements

Certain Investment Properties are leased to tenants under long term operating leases with rental payable monthly. Minimum lease payments receivable under non cancellable operating leases of Investment properties:

(Amount in Rs.'000)

Particulars	As at March 31, 2018	As at March 31, 2017
Within one year	-	-
Later than one year but not later than 5 years	-	-
Later than 5 years	-	-
	-	-



As at
March 31, 2018

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Investment Property	66,56,000	66,56,000

	66,56,000	66,56,000

(v) Estimation of Fair Value

The Company's investment property is a 14,973 sq. mtr. plot at Maharaja Ranjeet Singh Marg, Minto Road, New Delhi, 110002. The valuation of the property is based on valuations performed by the Management. The valuation was carried out by following guidance of Indian Accounting Standards (Ind AS) 16 & 113. The main inputs used are market rate based on the comparable transactions & industry data, circle rate prevailing in the area and replacement cost due to paucity of bigger land plots available for sale in near vicinity to the subject property.

The company has no restrictions on the realisability of its investment properties and no contractual obligations to purchase, construct or develop investment properties or for repairs, maintenance and enhancements.

Textual information (9)

Useful lives or depreciation rates, investment property, cost model

Depreciation on Investment Property	Name of Assets:	Life in years Building	60 Years
Leasehold Improvements	99 Years (lease period)		

Textual information (10)

Useful lives or depreciation rates, investment property, cost model

Depreciation on Investment Property	Name of Assets:	Life in years Building	60 Years
Leasehold Improvements	99 Years (lease period)		

[400900] Notes - Other intangible assets

Disclosure of detailed information about other intangible assets [Table]

..(1)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]	
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	
Amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2018	31/03/2017
detailed information about other intangible assets [Abstract]	TRUE COPY <i>K. Srinath</i> THIS ANNEXURE IS THE TRUE COPY OF THE ORIGINAL DOCUMENT	
of detailed information about other intangible assets [Line items]		
ation of changes in other intangible assets [Abstract]		
tangible assets at end of period		
		0



Unless otherwise specified, all monetary values are in Thousands 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 Thousands 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 assets [Table]**

..(1)

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

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Other financial assets at amortised cost class [Member]	
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets, category [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 financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	1,980	84,856	1,980	84,856
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Refer to child member	Refer to child member

Disclosure of financial assets [Table]

..(2)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 1 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [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 financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	1,980	84,856	1,980	84,856
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Trade Receivables and Cash & Cash Equivalent	Trade Receivables and Cash & Cash Equivalent

Disclosure of financial liabilities [Table]

..(1)

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

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]			
Categories of financial liabilities [Axis]	Financial liabilities, category [Member]		Financial liabilities at amortised cost, category [Member]	
	31/03/2018	31/03/2017		
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	15,41,356			,356
Financial liabilities, at fair value	0	0	0	0



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	01/04/2017 to 31/03/2018
Disclosure of financial instruments [TextBlock]	Textual information (11) [See below]
Disclosure of financial assets [TextBlock]	
Disclosure of financial assets [Abstract]	
Disclosure of financial liabilities [TextBlock]	
Disclosure of financial liabilities [Abstract]	
Disclosure of credit risk [TextBlock]	
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]	
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]	
Disclosure of credit risk exposure [TextBlock]	
Disclosure of credit risk exposure [Abstract]	
Disclosure of provision matrix [TextBlock]	
Disclosure of provision matrix [Abstract]	
Disclosure of financial instruments by type of interest rate [TextBlock]	
Disclosure of financial instruments by type of interest rate [Abstract]	



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Textual information (11)

Disclosure of financial instruments [Text Block]

Financial Instruments - Accounting Classification and Fair Value Measurements

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

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

1. Fair value of cash and short term deposits, trade and other short receivables, trade payables , other current liabilities , short term loans from banks and other financial institutions approximate their carrying amounts largely due to the short term maturities of these instruments

The company uses the following hierarchy for determining and disclosing the fair value of financial instruments by valuation technique:

Level: 1 Quoted (unadjusted) prices in active markets for identical assets or liabilities.

Level 2 Other techniques for which all inputs which have a significant effect on the recorded fair value are observables, either directly or indirectly

Level 3 : Techniques which use inputs that have a significant effect on the recorded fair value that are not based on observable market data.

The management assessed that trade receivables, cash and cash equivalents, other recoverable, trade payables, other financial liabilities approximate their carrying amounts largely due to the short term maturities of these instruments.

(Amount in Rs.'000)



and Cash & Cash Equivalent

As at
March 31, 2017

Carrying Amount FVPL FVOCI Amortized cost

84,856

As at

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Trade Receivables and Cash & Cash Equivalent	March 31, 2018	1,980	-	-	1,980
Financial liabilities		Carrying Amount	FVPL	FVOCI	Amortized cost
Borrowings and Trade payables	As at March 31, 2017	15,41,356	-	-	15,41,356
Borrowings and Trade payables	As at March 31, 2018	15,34,626	-	-	15,34,626

Financial Risk Management Objective and Policies

The purpose of financial risk management is to ensure that the Company has adequate and effective utilized financing as regards the nature and scope of the business. The objective is to minimize the impact of such risks on the performance of the Company. The Company's financial risk management policy is set by the Board of Directors.

The Company's principal financial liabilities comprise trade payables and other liabilities. The main purpose of these financial instruments is to raise finance for operations. It has various financial assets such as loans, advances, land advances, trade receivables, cash which arise directly from its operation.

The Company's activities expose it to a variety of financial risks: credit risk, liquidity risk and market risk.

a. Credit risk:

It is one party to a financial instrument or customer contract will cause a financial loss due to non fulfillment of its obligations under a financial instrument or customer contract for the other party, leading to a finance loss. The Company's credit risks relate to the leasing activities and non payment of lease rent by lessee. The customer credit risk is managed by leasing out the properties to group companies or related companies. Since all the trade receivables are related companies there is no or minimal risk of default by customers as the rental are to within group.



b. Liquidity risk:

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The risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset. The Company's cash flow is a mix of cash flow from collections from customers, leasing and interest income. Further, the company obtains sub-ordinate debts and other debts from the Holding Company to meet out the operational cost.

c. Market Risk :

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. The company is exposed to 2 types of market risks namely currency risk and interest rate risk. Financial Instruments affected by market risk include loans and borrowings and deposits. The company monitors the risks arising out of trade payables on a regular basis with the help of the group treasury team. Further the company may enter into derivatives if the exposure arising out of these risks exceeds significantly.

c.1. Currency Risk:

There is no currency risk since all operations are in INR.

c.2. Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's exposure to the risk of changes in market interest rates is not managed by taking interest free loan.

[611300] Notes - Regulatory deferral accounts

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of regulatory deferral accounts [TextBlock]		
Other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will not be added to profit or loss	0	0



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

Unless otherwise specified, all monetary values are in Thousands 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	-239	-793
Net cash flows from (used in) operating activities	-239	-793

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[400100] Notes - Equity share capital**Disclosure of classes of equity share capital [Table]**

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2017 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				Equity Shares
Number of shares authorised	[shares] 36,00,000	[shares] 36,00,000		[shares] 36,00,000
Value of shares authorised	36,000	36,000		36,000
Number of shares issued	[shares] 35,63,600	[shares] 35,63,600		[shares] 35,63,600
Value of shares issued	35,636	35,636		35,636
Number of shares subscribed and fully paid	[shares] 35,63,600	[shares] 35,63,600		(A) [shares] 35,63,600
Value of shares subscribed and fully paid	35,636	35,636		35,636
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] 35,63,600	[shares] 35,63,600		[shares] 35,63,600
Total value of shares subscribed	35,636	35,636		35,636
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 35,63,600	[shares] 35,63,600		[shares] 35,63,600
Value of shares called	35,636	35,636		35,636
Value of shares paid-up	35,636	35,636		35,636
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 35,63,600	[shares] 35,63,600	[shares] 35,63,600	[shares] 35,63,600
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Total increase (decrease) in share capital	0	0		0
Equity share capital at end of period	35,636	35,636	35,636	35,636
Rights preferences and restrictions attaching to class of share capital				Textual information (12) [See below]
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] 35,63,600	[shares] 35,63,600		(B) [shares] 35,63,600
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 35,63,600	[shares] 35,63,600		[shares] 35,63,600
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]				
Application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
				Equity Shares



above shares 3,553,601 are allotted as fully paid up under demerger scheme sanctioned by department of company affairs, Govt of India vide its order. 601 equity shares are held by holding company: Reliance Communications. Records of the company, including its register of shareholder/ member and shareholding records, the above shareholding represents both the legal and beneficial ownership of shares.

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Twenty eight shares are jointly held for statutory requirement with six individual of which Reliance Communication Limited has ownership and beneficial interest.

Disclosure of classes of equity share capital [Table]

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	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	Equity Shares	
Number of shares authorised	[shares] 36,00,000	
Value of shares authorised	36,000	
Number of shares issued	[shares] 35,63,600	
Value of shares issued	35,636	
Number of shares subscribed and fully paid	[shares] 35,63,600	
Value of shares subscribed and fully paid	35,636	
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] 35,63,600	
Total value of shares subscribed	35,636	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 35,63,600	
Value of shares called	35,636	
Value of shares paid-up	35,636	
Par value per share	[INR/shares] 10	
Amount per share called in case shares not fully called	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Total increase (decrease) in number of shares outstanding	[shares] 0	
Number of shares outstanding at end of period	[shares] 35,63,600	[shares] 35,63,600
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Total increase (decrease) in share capital	0	
Equity share capital at end of period	35,636	35,636
Rights preferences and restrictions attaching to class of share capital	Textual information (13) [See below]	
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] 35,63,600	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 35,63,600	
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	
Type of share	Equity Shares	

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Name of shareholder [Member]	Shareholder 1 [Member]		
	01/04/2017 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	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Name of shareholder	Refer to child member	Refer to child member	RELIANCE COMMUNICATIONS LIMITED	RELIANCE COMMUNICATIONS LIMITED
CIN of shareholder			L45309MH2004PLC147531	L45309MH2004PLC147531
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company	[shares] 35,63,600	[shares] 35,63,600	[shares] 35,63,600	[shares] 35,63,600
Percentage of shareholding in company	100.00%	100.00%	100.00%	100.00%

Unless otherwise specified, all monetary values are in Thousands 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]	Textual information (14) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether money raised from public offering during year	No	No

Textual information (12)**Rights preferences and restrictions attaching to class of share capital**

The company has only one class of Equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of Liquidation of the company, the holder of equity share will be entitled to receive remaining assets of the company, after distribution of all the preferential amounts. The distribution will be in proportion to the number of the Equity shares held by the shareholders.

Textual information (13)**Rights preferences and restrictions attaching to class of share capital**

The company has only one class of Equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of Liquidation of the company, the holder of equity share will be entitled to receive remaining assets of the company, after distribution of all the preferential amounts. The distribution will be in proportion to the number of the Equity shares held by the shareholders.



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Textual information (14)

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

	(Amount in Rs.'000)	
Share Capital	As at March 31, 2018	As at March 31, 2017
(a) Authorized Share Capital		
Equity Shares of Rs. 10/- each (as at December 31, 2017, : 3,600,000, as at December 31, 2016, : 3,600,000, as at Mar 31, 2017: 3,600,000)	36,000	36,000
	36,000	36,000
(b) Issued, Subscribed & Fully Paid up		
Equity Shares of Rs. 10/- each* (as at December 31, 2017, : 3,563,601, as at December 31, 2016, : 3,563,601, as at Mar 31, 2017: 3,563,601)	35,636	35,636
	35,636	35,636

*(Out of the above shares 3,553,601 are allotted as fully paid up under demerger scheme of Hotel Ranjit, New Delhi from ITDC to the company sanctioned by department of company affairs, Govt of India vide its order dated 12/7/2002 without payment being received. 3,563,601 equity shares are held by holding company: Reliance Communications Limited.

(Amount in Rs.)

(c) Movements in equity share capital	As at March 31, 2018		As at March 31, 2017	
	No of Shares	Amount in Rs.'000	No of Shares	Amount in Rs.'000
Opening of the year	35,63,601	35,636	35,63,601	35,636.01
Issued during the year	-	-	-	-
Balance at the end of the year	35,63,601	35,636	35,63,601	35,636



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(d) The rights, preferences and restrictions attaching to equity shares including restrictions on the distribution of dividends and the repayment of capital;

The company has only one class of Equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of Liquidation of the company, the holder of equity share will be entitled to receive remaining assets of the company, after distribution of all the preferential amounts. The distribution will be in proportion to the number of the Equity shares held by the shareholders.

(e) Shares held by holding company

	As at March 31, 2018		As at March 31, 2017	
Equity Shares	No of Shares	Percentage	No of Shares	Percentage
Reliance Communications Limited and its nominee's*	35,63,601	100%	35,63,601	100%

*As per the records of the company, including its register of shareholder/ member and other declarations received from the shareholders regarding beneficial interest, the above shareholding represents both the legal and beneficial ownership of shares. Twenty eight shares are jointly held for statutory requirement with six individual of which Reliance Communication Limited has ownership and beneficial interest.

(f) Shares held by each shareholder holding more than 5% shares



cations Limited and its nominee's

	As at March 31, 2018		As at March 31, 2017	
	No of Shares	Percentage	No of Shares	Percentage

35,63,601

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(Amount in Rs.'000)

Other Equity	As at March 31, 2018	As at March 31, 2017
Deficit in Statement of Profit & Loss		
Balance as per last period Balance Sheet	(4,27,571)	(3,81,176)
Less: Loss for the period	(1,38,966)	(46,395)
Add: Other Adjustment	-	-
Balance at the end of the year	(5,66,537)	(4,27,571)

[400300] Notes - Borrowings**Classification of borrowings [Table]**

..(1)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]			
Subclassification 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	15,27,520	15,27,520	15,27,520	15,27,520

Classification of borrowings [Table]

..(2)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Loans and advances from related parties [Member]		Loans and advances from others [Member]	
Subclassification of borrowings [Axis]	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	15,27,520	15,27,520	(A) 15,27,520	(B) 15,27,520

Footnotes

The holding Company is Interest Free loan and payable on demand.

The holding Company is Interest Free loan and payable on demand.

Unless otherwise specified, all



as on borrowings explanatory [TextBlock]

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Textual information (15)

Disclosure of notes on borrowings explanatory [Text Block]

(Amount in Rs.'000)

	As at March 31, 2018	As at March 31, 2017
Current Liabilities - Borrowings		
Unsecured		
Loan from Holding Company*	15,27,520	15,27,520
Total	15,27,520	15,27,520

*Loan from the holding Company is Interest Free loan and payable on demand.

[612700] Notes - Income taxes

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of income tax [TextBlock]	Textual information (16) [See below]	
Major components of tax expense (income) [Abstract]		
Other components of deferred tax expense (income)	0	1,960
Total tax expense (income)	0	1,960
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Other tax effects for reconciliation between accounting profit and tax expense (income)	0	1,960
Total tax expense (income)	0	1,960



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Textual information (16)

Disclosure of income tax [Text Block]

(Amount in Rs.'000)

	As at March 31, 2018	As at March 31, 2017
Current tax assets		
Taxes Paid	700	700
Total	700	700

(Amount in Rs.'000)

	As at March 31, 2018	As at March 31, 2017
Current Tax Liability		
Provision for Income Tax	157	157
Total	157	157

Deferred Tax (Assets)/ Liabilities

In compliance with IND AS-12, "Income Taxes" prescribed under the Companies (Indian Accounting Standards) Rules, 2015, the deferred tax asset arising on account of brought forward losses and unabsorbed depreciation has not been recognised in view of consideration of prudence and uncertainty regarding the realisation of the same in the foreseeable future.

(Amount in Rs.'000)



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Related to carried forward loss	1,43,290	1,43,270
Related to timing difference on depreciation / amortisation	92,582	1,00,512
Disallowances, if any, under the Income Tax Act, 1961	28,978	-
	2,64,849	2,43,782
Deferred Tax Liabilities		
Excess depreciation as per companies act over income tax act	-	-
	-	-
Net Deferred Tax Assets	2,64,849	2,43,782
Differed Tax Income/ Loss for the year/ quarter	21,067	10,614

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

Unless otherwise specified, all monetary values are in Thousands 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 Thousands 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

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[401100] Notes - Subclassification and notes on liabilities and assets**Details of advances [Table]**

..(1)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of advances [Axis]	Advances [Member]			
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Secured considered good [Member]	Unsecured considered good [Member]
	31/03/2018	31/03/2017	31/03/2017	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	11,416	11,415	0	0
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table]

..(2)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of advances [Axis]	Advances [Member]		Advances given suppliers [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	Doubtful [Member]	Secured considered good [Member]	Unsecured considered good [Member]
	31/03/2017	31/03/2018	31/03/2017	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	11,415	11,416	0	0
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
Advance due by firms or companies in which any director is partner or director	0			0

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Details of advances [Table]

..(3)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of advances [Axis]	Advances given suppliers [Member]		Other Advances [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	Doubtful [Member]	Secured considered good [Member]	Unsecured considered good [Member]
	31/03/2017	31/03/2018	31/03/2017	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	282	282	0	0
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table]

..(4)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of advances [Axis]	Other Advances [Member]		Other advances, others [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	Doubtful [Member]	Secured considered good [Member]	Unsecured considered good [Member]
	31/03/2017	31/03/2018	31/03/2017	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	11,133	11,134	0	0
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
Advance due by firms or companies in which any director is partner or director	0	0	0	0



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Details of advances [Table]

..(5)

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

Classification based on current non-current [Axis]	Current [Member]	
Classification of advances [Axis]	Other advances, others [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	Doubtful [Member]
	31/03/2017	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of notes on advances [Abstract]		
Disclosure of advances [Abstract]		
Disclosure of advances [Line items]		
Advances	11,133	11,134
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

Classification of inventories [Table]

..(1)

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

Classification of inventories [Axis]	Company inventories [Member]	
	31/03/2018	31/03/2017
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Classification of inventories [Abstract]		
Classification of inventories [Line items]		
Inventories	0	0

Other current financial liabilities, others [Table]

..(1)

Unless otherwise specified, all monetary values are in Thousands 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	10	650	11,877	10,854
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Statutory Payable	Due's	Statutory Payable	Due's
Other current financial liabilities, others	10	650	11,877	10,854



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Other current financial liabilities, others [Table]

..(2)

Unless otherwise specified, all monetary values are in Thousands 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	0	6,999
Other current financial liabilities, others [Abstract]		
Other current financial liabilities, others [Line items]		
Description of other current financial liabilities, others	Security Deposit	Security Deposit
Other current financial liabilities, others	0	6,999

Other current assets others [Table]

..(1)

Unless otherwise specified, all monetary values are in Thousands 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	18,484	18,484	-18,484	0
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Security Deposits	Security Deposits	Less: Provision for doubtful advances	Less: Provision for doubtful advances
Other current assets, others	18,484	18,484	-18,484	0

Other current assets others [Table]

..(2)

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

Other current 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 current assets notes [Abstract]		
Other current assets [Abstract]		
Other current assets, others	2,001	0
Other current assets others [Abstract]		
Other current assets others [Line items]		
Description of other current assets others	EMD Deposits	EMD Deposits
Other current assets, others	2,001	0



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Subclassification of trade receivables [Table]

..(1)

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

Classification based on current non-current [Axis]	Current [Member]			
	Classification of assets based on security [Member]		Unsecured considered good [Member]	Doubtful [Member]
	31/03/2018	31/03/2017	31/03/2017	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	82,637	82,637	82,637	82,637
Allowance for bad and doubtful debts	82,637	0	0	82,637
Total trade receivables	0	82,637	82,637	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

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

	31/03/2018	31/03/2017
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Advances, non-current	0	0
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	0	0
Other balances with banks	1,980	2,219
Total balance with banks	1,980	2,219
Cash on hand	0	0
Total cash and cash equivalents	1,980	2,219
Total cash and bank balances	1,980	2,219
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than 12 months maturity	0	0
Advances, current	(A) 0	(B) 11,415
Total other current assets	2,001	29,899
Interest accrued on borrowings	0	0
Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	0	0
Secured deposits and interest accrued thereon	0	0
Secured debentures and interest accrued thereon	0	0
Dividends claimed but not paid	0	0
Dividend payable, current	0	0
Other current financial liabilities	0	0
Liabilities portion of share application money pending	0	0
It		



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Footnotes

(A) Mobilization Advance : 11134 Advance to Supplier and Contractors : 282 Less: Provision for doubtful advances : -11416

(B) Mobilization Advance : 11134 Advance to Supplier and Contractors : 281 Less: Provision for doubtful advances : 0

[401200] Notes - Additional disclosures on balance sheet

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (17) [See below]	
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Total contingent liabilities	0	0
Total contingent liabilities and commitments	0	0
Details regarding dividends [Abstract]		
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Details of deposits [Abstract]		
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Details of share application money received and paid [Abstract]		
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 0	[pure] 0
Number of person share application money paid as at end of year	[pure] 0	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0
Share application money received and due for refund	0	0
Details regarding cost records and cost audit[Abstract]		
Details regarding cost records [Abstract]		
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Net worth of company	-5,30,901	-3,91,935
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
warrants issued during period (INR)	[pure] 0	[pure] 0

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Textual information (17)

Disclosure of additional balance sheet notes explanatory [Text Block]

(Amount in Rs.'000)

	As at March 31, 2018	As at March 31, 2017
Trade Receivables		
(i) Unsecured, considered good	-	82,636
(ii) Unsecured, considered doubtful	82,636	-
Less: Provision for doubtful debts	(82,636)	-
	-	-
Total	-	82,636

(Amount in Rs.'000)

	As at March 31, 2018	As at March 31, 2017
Trade Payables		
Total outstanding dues of Micro and Small Enterprise*	-	-
Total outstanding dues to creditors other than Micro and Small Enterprise**	7,107	13,836
Total	7,107	13,836

*Note: There are no outstanding dues to Micro, Medium and Small Scale Business Enterprises. This information as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006 has been determined to the extent such parties have been identified on the basis of information available with the Company.

Payable includes balance of Rs. 7,107 ('000) PY: Rs. 13,836 ('000) payable to related party.



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The Company considers the following components of its Balance Sheet to be managed capital:

1. Total equity Share Capital, Retained Profit/ (Loss) and Other Equity.
2. Working capital.

The Company manages its capital so as to safeguard its ability to continue as a going concern. The capital structure of the Company is based on managements judgement of the appropriate balance of key elements in order to meet its strategic and day-to-day needs. The Company considers the amount of capital in proportion to risk and manage the capital structure in light of changes in economic conditions and the risk characteristics of the underlying assets.

The Company's policy is to maintain a stable and strong capital structure with a focus on total equity so as to maintain investor, creditor, and market confidence and to sustain future development and growth of its business. The Company's focus is on keeping strong total equity base to ensure independence, security, as well as a high financial flexibility for potential future borrowings, if required, without impacting the risk profile of the Company. The Company will take appropriate steps in order to maintain, or if necessary adjust, its capital structure. The Company is not subject to financial covenants in any of its significant financing agreements.

	(Amount in Rs.'000)	
Summary of quantitative data of the capital of the company	As at March 31, 2018	As at March 31, 2017
Equity - Issued and paid up capital	35,636	35,636
Other Equity	(5,66,537)	(4,27,571)
Interest free debt from holding company	15,27,520	15,27,520
Total	9,96,619	11,35,585

Other Disclosures



ion of Financial Statements

accumulated losses which exceeded the net worth of the Company as on March 31, 2018. Further, the Company has in the current year and the Companies current liabilities exceeded its current assets. The Company does not have any intention to suspend the operational activities at any time. The Company has been fully supported and funded by its Holding Company i.e. Campion Properties Limited. The directors, the accounts have been prepared on going concern basis.

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b) Disclosure of Compliance with IND AS

The Company has adopted Indian Accounting Standards ("Ind-AS") and these financial statements have been prepared in accordance with the principles of recognition and measurement of Ind AS, prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder. Accordingly, the annual financial statements of the previous periods are restated as per Ind AS.

c) In the opinion of the management, the current assets and loans & advances are at least equal to the value stated in the Balance Sheet, if realized in the ordinary course of business.

d) Balances with Trade receivables / trade payables are subject to confirmation/ reconciliation.

Approval of financial statements

The financial statements were approved by the Board of Directors on May 21, 2018.

[611800] Notes - Revenue

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

	01/04/2017 to 31/03/2018
Disclosure of revenue [TextBlock]	Textual information (18) [See below]



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Textual information (18)

Disclosure of revenue [Text Block]

Revenue Recognition :

Revenue 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, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable.

Interest income on investment is recognized on time proportion basis. Dividend is considered when right to receive is established.

[612400] Notes - Service concession arrangements

Unless otherwise specified, all monetary values are in Thousands 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 Thousands 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

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of employee benefits [TextBlock]	Textual information (19) [See below]	
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	No	No



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Textual information (19)

Disclosure of employee benefits [Text Block]

Employee Benefits

At present the Company does not have any employee, hence no provision in accordance with the Indian Accounting Standard-19 'Employee Benefit' prescribed under the Companies (Indian Accounting Standards) Rules, 2015, has been made.

[612800] Notes - Borrowing costs

Unless otherwise specified, all monetary values are in Thousands 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



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[700100] Notes - Key managerial personnels and directors remuneration and other information**Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)**

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

Key managerial personnels and directors [Axis]	1	2	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	GAURANG CHHOTALAL SHAH	PRAKASH SHENOY	SATYENDRA MOHANLAL SARUPRIA	PARTHIV VINAYKANT PAREKH
Director identification number of key managerial personnel or director	00004408	00005394	00270718	00966430
Date of birth of key managerial personnel or director	13/12/1961	01/05/1973	17/12/1954	16/08/1961
Designation of key managerial personnel or director	Director	Director	Director	Director
Qualification of key managerial personnel or director	M.Com, FCS	B.Com, LLB,ACS	CA	CA
Shares held by key managerial personnel or director	(A) [shares] 1	(B) [shares] 1	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	0	0	0	0
Perquisites key managerial personnel or director	0	0	0	0
Profits in lieu of salary key managerial personnel or director	0	0	0	0
Gross salary to key managerial personnel or director	0	0	0	0
Sitting fees key managerial personnel or director	0	0	30	30
Stock option key managerial personnel or director	0	0	0	0
Sweat equity key managerial personnel or director	0	0	0	0
Commission as percentage of profit key managerial personnel or director	0	0	0	0
Other commission key managerial personnel or director	0	0	0	0
Other compensation key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	0	0	30	30

Footnotes

(A) Share jointly held with Reliance Communications Limited for statutory requirements

(B) Share jointly held with Reliance Communications Limited for statutory requirements

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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 Thousands of INR

Key managerial personnels and directors [Axis]	5
	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	HITESH CHAWDA
Director identification number of key managerial personnel or director	00373540
Date of birth of key managerial personnel or director	21/06/1969
Designation of key managerial personnel or director	Director
Qualification of key managerial personnel or director	B.Com,ACS
Shares held by key managerial personnel or director	(A) [shares] 5
Key managerial personnel or director remuneration [Abstract]	
Gross salary to key managerial personnel or director [Abstract]	
Salary key managerial personnel or director	0
Perquisites key managerial personnel or director	0
Profits in lieu of salary key managerial personnel or director	0
Gross salary to key managerial personnel or director	0
Sitting fees key managerial personnel or director	0
Stock option key managerial personnel or director	0
Sweat equity key managerial personnel or director	0
Commission as percentage of profit key managerial personnel or director	0
Other commission key managerial personnel or director	0
Other compensation key managerial personnel or director	0
Total key managerial personnel or director remuneration	0

Footnotes

(A) Share jointly held with Reliance Communications Limited for statutory requirements

[612200] Notes - Leases

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



Insurance contracts [TextBlock]

Whether there are any insurance contracts as per Ind AS 104

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No

No

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

Unless otherwise specified, all monetary values are in Thousands 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	

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

Unless otherwise specified, all monetary values are in Thousands 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	0	0
Revenue from sale of services	0	8,668
Total revenue from operations other than finance company	0	8,668
Total revenue from operations	0	8,668
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Total interest income	0	0
Dividend income [Abstract]		
Total dividend income	0	0
Other non-operating income [Abstract]		
Excess provisions written back	27,764	0
Miscellaneous other non-operating income	0	758
Total other non-operating income	27,764	758
Total other income	27,764	758
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Total interest expense	0	0
Total finance costs	0	0
Employee benefit expense [Abstract]		
Salaries and wages	0	0
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Total employee benefit expense	0	0
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	(A) 41,538	(B) 40,662
Total depreciation, depletion and amortisation expense	41,538	40,662
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	5,291	5,291
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	721	403
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	6,444	6,444
Total rates and taxes excluding taxes on income	6,444	6,444
Legal professional charges	35	589
Directors sitting fees	0	0
Net provisions charged [Abstract]		
Other provisions created	(C) 1,12,535	(D) 0
Total net provisions charged	1,12,535	0
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
auditor [Abstract]		
audit services	50	50
taxation matters	0	25
other services		45
payments to auditor		120
audit fee		0
other expenses		352
Total other expenses	1,25,192	13,199

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Current tax [Abstract]		
Current tax pertaining to previous years	0	1,960
Total current tax	0	1,960

Footnotes

- (A) Property, Plant and Equipment : 27110 Investment Property : 14428
 (B) Property, Plant and Equipment : 26234 Investment Property : 14428
 (C) Provision for Doubtful debts : 82636 Provision for Doubtful advances : 29899
 (D) Provision for Doubtful debts : 0 Provision for Doubtful advances : 0
 (E) Sitting Fees : 60 Interest on Service Tax : 1 Interest on TDS : 8 Other Miscellaneous Expenses : 2
 (F) Sitting Fees : 180 Interest on Service Tax : 167 Interest on TDS : 3 Other Miscellaneous Expenses : 2

[613200] Notes - Cash flow statement

Unless otherwise specified, all monetary values are in Thousands 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	1,980	2,219	3,012
Cash and cash equivalents	1,980	2,219	
Income taxes paid (refund), classified as operating activities	0	1,960	
Total income taxes paid (refund)	0	1,960	

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

Unless otherwise specified, all monetary values are in Thousands 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]		
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Total revenue from sale of products	0	0
Domestic revenue services	0	8,668
Total revenue from sale of services	0	8,668
Gross value of transaction with related parties	0	0
Bad debts of related parties	0	0

[611200] Notes - Fair value measurement

Unless otherwise specified, all monetary values are in Thousands 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



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[613300] Notes - Operating segments

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of entity's operating segments [TextBlock]	Textual information (20) [See below]	
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

Textual information (20)**Disclosure of entity's operating segments [Text Block]****Segment Reporting**

There are no reportable segments in accordance with Indian Accounting Standard-108 'Operating Segment' prescribed under the Companies (Indian Accounting Standards) Rules, 2015.

[610700] Notes - Business combinations

Unless otherwise specified, all monetary values are in Thousands 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

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[611500] Notes - Interests in other entities

Unless otherwise specified, all monetary values are in Thousands 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

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

..(1)

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Categories of related parties [Axis]	Parent [Member]		Subsidiaries [Member]	
Related party [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
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	RELIANCE COMMUNICATIONS LIMITED	RELIANCE COMMUNICATIONS LIMITED	ZAPAK DIGITAL ENTERTAINMENT LIMITED	ZAPAK DIGITAL ENTERTAINMENT LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	L45309MH2004PLC147531	L45309MH2004PLC147531	U99999MH2005PLC158036	U99999MH2005PLC158036
Description of nature of transactions with related party	As per noted on related party	As per noted on related party	As per noted on related party	As per noted on related party
Description of nature of related party relationship	Holding company	Holding company	Fellow Subsidiary Company	Fellow Subsidiary Company
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
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

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of related party [TextBlock]	Textual information (21) [See below]	
Are any related party transactions during year	Yes	Yes
Transactions between related parties [TextBlock]		
Does exemption in Ind AS 24.25	No	No
Is company subsidiary company	Yes	
Which company is subsidiary	See	



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Textual information (21)

Disclosure of related party [Text Block]

Related Party Disclosures

As per the Indian Accounting Standard-24 prescribed under the Companies (Indian Accounting Standards) Rules, 2015, the Company's related parties and transactions are disclosed below:

A. Parties where control exists

Reliance Communications Limited Holding Company

B. Fellow Subsidiary Company

Zapak Digital Entertainment Limited Fellow Subsidiary Company

C. Directors- are collectively responsible for all the decision being made

Shri Prakash Shenoy

Shri Gaurang Shah

Shri Hitesh Chawda

Shri Satyendra M. Sarupria

Shri Prathiv Parekh

D. Details of transactions



; - Rental Income

Reliance Communications Limited

For the year ended
March 31, 2018

For the year ended
March 31, 2017

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Expense Paid- Insurance Expenses		
Reliance Communications Limited	721	22
Transaction with Directors		
Sitting Fees	60	180
Advance Taken		
Reliance Communications Limited	2,001	-
E. Outstanding Balances:		
	As at March 31, 2018	As at March 31, 2017
Loan Taken		
Reliance Communications Limited	15,27,520	15,27,520
Payable		
Reliance Communications Limited	7,107	4,384



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[611700] Notes - Other provisions, contingent liabilities and contingent assets**Disclosure of contingent liabilities [Table]**

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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 (22) [See below]	Textual information (23) [See below]
Estimated financial effect of contingent liabilities	2,700	2,700

Unless otherwise specified, all monetary values are in Thousands 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]	Textual information (24) [See below]	
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	Yes	Yes
Description of other contingent liabilities others	Textual information (25) [See below]	Textual information (26) [See below]

Textual information (22)**Description of nature of obligation, contingent liabilities**

Income Tax The Company has filled an appeal before ITAT against penalty u/s 271(1)(c) dated 31.03.2009 for Assessment Year 2003-04. The Company is of opinion the demand is not tenable hence, no provision has been accounted in the Books of accounts.

Textual information (23)**Description of nature of obligation, contingent liabilities**

Income Tax The Company has filled an appeal before ITAT against penalty u/s 271(1)(c) dated 31.03.2009 for Assessment Year 2003-04. The Company is of opinion the demand is not tenable hence, no provision has been accounted in the Books of accounts.

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Textual information (24)

Disclosure of other provisions, contingent liabilities and contingent assets [Text Block]

Contingent Liabilities and commitments

	(Amount in Rs. '000)	
	As at March 31, 2018	As at March 31, 2017
Contingent Liabilities		
Income Tax		
The Company has filled an appeal before ITAT against penalty u/s 271(1)(c) dated 31.03.2009 for Assessment Year 2003-04. The Company is of opinion the demand is not tenable hence, no provision has been accounted in the Books of accounts.	2,700	2,700

Textual information (25)

Description of other contingent liabilities others

Income Tax The Company has filled an appeal before ITAT against penalty u/s 271(1)(c) dated 31.03.2009 for Assessment Year 2003-04. The Company is of opinion the demand is not tenable hence, no provision has been accounted in the Books of accounts.

Textual information (26)

Description of other contingent liabilities others

Income Tax The Company has filled an appeal before ITAT against penalty u/s 271(1)(c) dated 31.03.2009 for Assessment Year 2003-04. The Company is of opinion the demand is not tenable hence, no provision has been accounted in the Books of accounts.

[700200] Notes - Corporate social responsibility

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



	01/04/2017 to 31/03/2018
Corporate social responsibility explanatory [TextBlock]	
Provisions of corporate social responsibility are applicable on	

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[610500] Notes - Events after reporting period

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of events after reporting period [TextBlock]	Textual information (27) [See below]	
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

Textual information (27)**Disclosure of events after reporting period [Text Block]**

Events occurring after the reporting period

(a) Other events

There are no events occurring after the reporting period which have material impact on the financials.

[612500] Notes - Share-based payment arrangements

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of earnings per share [TextBlock]	Textual information (28) [See below]	
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



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Textual information (28)

Disclosure of earnings per share [Text Block]

Earning per Equity Share		(Amount in Rs. '000)	
Particulars	As at	As at	
	March 31, 2018	March 31, 2017	
Nominal Value of Equity Shares (Rs.)	10	10	
Profit/ (Loss) attributable to Equity Shareholders	(1,38,966)	(46,395)	
Weighted Average number of Equity Shares outstanding during the period	35,63,601	35,63,601	
Basic and Diluted Earnings per Share	(39.00)	(13.02)	

[610900] Notes - First time adoption

Unless otherwise specified, all monetary values are in Thousands 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	Yes
Disclosure of reconciliation of equity from previous GAAP to Ind AS [TextBlock]		
Equity as per Indian GAAP	-5,30,901	-3,91,935
Equity as per Ind AS	-5,30,901	-3,91,935
Disclosure of reconciliation of comprehensive income from previous GAAP to Ind AS [TextBlock]		
Comprehensive income as per Indian GAAP	-1,38,966	-46,395
Comprehensive income as per Ind AS	-1,38,966	-46,395
Disclosure of reconciliation of profit (loss) for the period from previous GAAP to Ind AS [TextBlock]		
Profit (loss) for the period as per Indian GAAP	-1,38,966	-46,395
Profit (loss) for the period as per Ind AS	-1,38,966	-46,395



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CAMPION PROPERTIES LIMITED
Standalone Financial Statements for period 01/04/2018 to 31/03/2019

[700300] Disclosure of general information about company

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Name of company	CAMPION PROPERTIES LIMITED	
Corporate identity number	U55101MH2001PLC218815	
Permanent account number of entity	AABCH1761P	
Address of registered office of company	H Block , 1St Floor Dhirubhai Ambani Knowledge City Navi Mumbai Thane , MAHARASHTRA , INDIA - 400710	
Type of industry	Commercial and Industrial	
Date of board meeting when final accounts were approved	05/09/2019	
Date of start of reporting period	01/04/2018	01/04/2017
Date of end of reporting period	31/03/2019	31/03/2018
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Thousands	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	Yes	
Complete postal address of place of maintenance of computer servers (storing accounting data)	H Block, 1st Floor , Dhirubhai Ambani Knowledge City, Navi Mumbai – 400710	
Name of city of place of maintenance of computer servers (storing accounting data)	Navi Mumbai	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	Maharashtra	
Pin code of place of maintenance of computer servers (storing accounting data)	400710	
Name of district of place of maintenance of computer servers (storing accounting data)	Navi Mumbai	
ISO country code of place of maintenance of computer servers (storing accounting data)	IND	
Name of country of place of maintenance of computer servers (storing accounting data)	India	
Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data)	022-30386286	



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[700600] Disclosures - Directors report**Details of principal business activities contributing 10% or more of total turnover of company [Table]**

..(1)

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Principal business activities of company [Axis]	Product/service 1 [Member]
	01/04/2018 to 31/03/2019
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]	
Name of main product/service	Real estate activities/Rental Income
Description of main product/service	Real estate activities/Rental Income
NIC code of product/service	6810
Percentage to total turnover of company	100.00%

Details of directors signing board report [Table]

..(1)

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

Directors signing board report [Axis]	1	2
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	RAKESH	GOURAV
Middle name of director		RANAWAT
Last name of director	GUPTA	SINGH
Designation of director	DIRECTOR	DIRECTOR
Director identification number of director	00130829	08301161
Date of signing board report	05/09/2019	05/09/2019

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	01/04/2018 to 31/03/2019
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	As per Directors report
Disclosure relating to amounts if any which is proposed to carry to any reserves	As per Directors report
Disclosures relating to amount recommended to be paid as dividend	As per Directors report
Details regarding energy conservation	As per Directors report
Details regarding technology absorption	As per Directors report
Details regarding foreign exchange earnings and outgo	As per Directors report
Disclosures in director's responsibility statement	As per Directors report
Details of material changes and commitment occurred during period affecting financial position of company	As per Directors report
Particulars of loans guarantee investment under section 186 [TextBlock]	As per Directors report
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	As per Directors report
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	No
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	As per Directors report
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	CAMPION PROPERTIES LIMITED
Details of shareholding pattern of top 10 shareholders [Abstract]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	As per Directors report
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	As per Directors report
Disclosure of statement on development and implementation of risk management policy [TextBlock]	As per Directors report
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	As per Directors report
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	As per Directors report
Disclosure of change in nature of business [TextBlock]	As per Directors report
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	As per Directors report
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	As per Directors report
Details relating to deposits covered under chapter v of companies act [TextBlock]	As per Directors report
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	As per Directors report
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	As per Directors report
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	As per Directors report
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	As per Directors report
Details of remuneration of director or managerial personnel [Abstract]	
tings of board	[pure] 0
stories of board report [Abstract]	
ector signing board report [Abstract]	



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Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

Directors Report

Dear Shareowners,

Your Directors present the 17th Annual Report and the audited accounts of the Company for the financial year ended March 31, 2019.

Financial performance and Business Operations

During the year under review, your Company has earned income of Rs. 0.53 lacs against Rs. 277.64 lacs in the previous year. The Company has incurred loss of Rs. 535.44 lacs for the year as compared to loss of Rs. 1389.67 lacs in the previous year.

Dividend

During the year under review, the Board of Directors has not recommended any dividend on the equity shares of the Company.

Reserve

In view of the loss, no amount has been carried to any reserve.

Subsidiary / Holding Company

There was no subsidiary company as on March 31, 2019. Reliance Communications Limited(RCOM) remains the holding company.



Corporate Insolvency Resolution Process pursuant to the provisions of the Insolvency and Bankruptcy Code, 2016 and its assets are being managed by, and the powers of the board of directors are being exercised by the Insolvency Resolution Professional appointed by Hon'ble National Company Law Tribunal, Mumbai Bench, Mumbai.

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Deposits

The Company has not accepted deposit from the public falling within the ambit of Section 73 of the Companies Act, 2013 (Act) and the Companies (Acceptance of Deposits) Rules, 2014.

Particulars of Loans, Guarantees or Investments

The Company has not made any loans, provided any guarantee or made any investments within the preview of Section 186 of the Act.

Directors

Smt. Suchitra Maharana (DIN: 08106235), Director is retiring by rotation at the ensuing Annual General Meeting and is eligible for re-appointment, offers herself for re-appointment at the ensuing Annual General Meeting.

Shri Rakesh Gupta and Shri Gourav Singh Ranawat were appointed as Additional Directors of the Company with effect from August 08, 2019 and are eligible for appointment as a Director at the ensuing Annual General Meeting.

Shri Prakash Shenoy and Shri Gaurang Shah, Directors of the Company, resigned with effect from August 08, 2019. The Company places on record appreciation for the guidance received from them during their tenure as Directors of the Company.

Key Managerial Personnel

As per Section 203 of the Act, the Company is not required to appoint Key Managerial Personnel of the Company.

Policy on Directors, Key Managerial Personnel and other Senior Employees Appointment and Remuneration

The Nomination and Remuneration Committee of the Board has devised a policy for selection and appointment of Directors, Key Managerial Personnel and Senior Management and their Remuneration. The Committee has formulated the criteria for determining the qualifications, positive attributes and independence of a Director. Further, the Committee has also devised a policy relating to remuneration for Wholetime Directors, Key Managerial Personnel and senior management employees of the Company. The policy on the above is attached as Annexure - A.

Policy on Directors, Board and Committees

ent of the Act, policy for performance evaluation of the individual directors, Board and its Committee, which includes
nce evaluation not applicable to the Company.



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Directors Responsibility Statement

Pursuant to the requirements under Section 134(3)(c) of the Companies Act, 2013 with respect to Directors Responsibility Statement, it is hereby confirmed that:

- (i) in the preparation of the annual financial statements for financial year ended March 31, 2019, the applicable Accounting Standards had been followed along with proper explanation relating to material departures, if any;
- (ii) the Directors had 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 as at March 31, 2019 and of the loss of the Company for the year ended on that date;
- (iii) the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- (iv) the Directors had prepared the annual financial statements for the financial year ended March 31, 2019 on a going concern basis;
- (v) the Directors had laid down internal financial controls to be followed by the Company and such financial controls are adequate and are operating effectively, and
- (vi) the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws were in place and were adequate and operating effectively.

Related Party Transactions

All related party transactions that were entered into during the financial year were on an arms length basis and were in the ordinary course of business. There are no materially significant related party transactions made by the Company with Promoters, Directors or other designated persons, which may have a potential conflict with the interest of the Company at large.

None of the Directors has any pecuniary relationships or transactions vis-a-vis the Company.



and Commitments if any affecting the financial position of the Company

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Meetings of the Board

During the year, Seven Board Meetings were held on April 21, 2018, May 21, 2018, June 19, 2018, July 18, 2018, November 01, 2018, January 21, 2019 and March 25, 2019. The maximum time gap between any two meetings was 105 days and the minimum gap was 28 days. The meetings are normally held at Mumbai.

Risk Management

The Company has a business risk management framework to identify, evaluate business risks and opportunities. This framework seeks to create transparency, minimise adverse impact on the business objective and enhance company's competitive advantage. The business risk framework defines the risk management approach across the Company at various levels including documentation and reporting. The framework has different risk models, which helps in identifying risk trend, exposure and potential impact analysis at a Company level.

Auditors and Auditors Report

M/s. A S P & Co., Chartered Accountants, has completed their tenure as Statutory Auditors of the Company and M/s. Ajay Agarwal and Co, Chartered Accountants is proposed to be appointed as Statutory Auditors at the ensuing Annual General Meeting of the Company for a period of 5 years to hold office from the conclusion of the ensuing Annual General Meeting of the Company to Annual General Meeting be held for the Financial year 2023-24.

The Company has received a confirmation from the said Auditors that they are not disqualified to act as the Auditors and are eligible to hold the office as Auditors of the Company.

The observations and comments given by the Auditors in their report read together with notes on financial statements are self explanatory and hence do not call for any further comments under Section 134 of the Companies Act, 2013.

Financial Statements - Application of Indian Accounting Standards (Ind AS) Rules, 2015.

Ministry of Corporate Affairs (MCA) vide its Notification No. G.S.R. 111(E) dated February 16, 2015, has made the application of the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS Rules) effective from April 1, 2015.

The audited financial statement drawn up for the financial year ended March 31, 2019, in accordance with the requirements of the above said Rules.



visions of Rule 6 of Companies (Meetings of Board and its Powers) reamendment Rules, 2017 inserted by the Companies (Appointnment of Directors) Amendment Rules, 2017, the Company being wholly own subsidiary of the parent company, the Company is authorized to constitute Audit Committee of the Board.

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Corporate Social Responsibility

The Company is not falling under the purview of Section 135 of the Act and hence disclosures with respect to CSR activities are not applicable to the Company.

Extract of Annual Return

The details forming part of the extract of the Annual Return in form MGT 9 is annexed herewith as Annexure B.

Particulars of Employees

Section 197 of the Act read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is not applicable to the Company.

Conservation of Energy, Technology Absorption and Foreign Exchange Earnings and Outgo

As the Company does not involve any manufacturing activity, most of the informations as required under Section 134(3)(m) of the Companies Act, 2013, read with Rule 8 of the Companies (Accounts) Rules, 2014 is not applicable the Company. However, the information as applicable has been given in the Annexure C forming part of this Report.

Orders, if any, passed by Regulators or Courts and Tribunals

No orders passed by the regulators or Courts or Tribunals impacting the going concern status and the Companys operations.

Internal Financial Controls and their adequacy

The Company has in place adequate internal financial controls across the organization. The same is subject to review periodically by the internal audit cell for its effectiveness.

Acknowledgements

Your Directors would like to express their sincere appreciation for the co-operation and assistance received from stakeholders and other s during the year under review.



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For and on behalf of the Board of Directors

Rakesh Gupta	Gourav Singh Ranawat
Director	Director
DIN: 00130829	DIN: 08301161

Mumbai

September 5, 2019

Annexure - A

Policy on appointment and remuneration of Directors, Key Managerial Personnel and Senior Management employees.

1. Introduction

1.1 Campion Properties Limited considers human resources as its invaluable assets. The policy aims to harmonize the aspirations of the directors/ employees with the goals of the Company.

1.2 Human capital is a strategic source of value creation. As part of progressive HR Philosophy, it is necessary to have in place a comprehensive Compensation Policy, which is in line with the industry trend and is employee friendly.



the quantum and composition of remuneration is reasonable and sufficient to run the Company successfully.

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to run

2.2 Ensuring that relationship of remuneration to performance is clear and meets the performance benchmarks.

2.3 Ensure that annual compensation review considers industry/ business outlook and strategies adopted by industry peers, differentiates employees based on their performance/skill sets and also protects employees, particularly those in junior cadre, against inflationary pressures;

2.4 Retention of high performers at all levels and those playing critical roles.

3. Scope

The Board has constituted the Nomination and Remuneration Committee in line with the requirements under the provisions of the Companies Act, 2013. This Policy sets out the broad guiding principles for the Committee for recommending to the Board for the appointment and remuneration of the directors, key managerial personnel, Senior managerial personnel of the Company.

4. Definitions

4.1. Director means a director appointed to the Board of the Company.

4.2. Key Managerial Personnel means

- (i) the Chief Executive Officer or the Managing Director or the Manager;
- (ii) the Company Secretary;
- (iii) the Whole-time Director;
- (iv) the Chief Financial Officer; and
- (v) such other officer as may be prescribed under the Companies Act, 2013.

4.3. Senior Management means personnel of the company who are members of its core management team excluding Board of Directors comprising all members of management one level below the executive directors, if any.

5. Policy:

5.1. Appointment of Directors/ Key Managerial / Senior Management personnel

The Nomination and Remuneration Committee, inter alia, considers qualifications, positive attributes, areas of expertise and number of memberships held in various committees of other companies by such persons for Selection. The Board considers the the Committees and takes appropriate decision. The Company also considers the requirement of skills and effectiveness ing to the Companys business and policy decisions of the Company.



o Directors/ Key Managerial Personnel

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5.2.1 The remuneration of the Directors/ Managing Directors/ Whole time Directors and Manager etc. will be governed as per provisions contained in the Companies Act, 2013 and rules made therein from time to time.

5.2.2 Non-Executive Directors shall be entitled to sitting fees for attending the meetings of the Board and the Committees thereof as approved by the Board of Directors from time to time. The Non-Executive Directors shall also be entitled to profit related Commission, if approved by the Board, in addition to the sitting fees.

5.2.3 The Board, on the recommendation of the Nomination and Remuneration Committee, shall review and approve the remuneration payable to the Directors/ Key Managerial Personnel/ Senior Management Personnel of the Company within the overall limits, if any, approved by the shareholders.

5.2.4 The remuneration structure shall include the following components:

- (i) Basic Pay
- (ii) Perquisites and Allowances
- (iii) Stock Options, if any.
- (iv) Commission (Applicable in case of Executive Directors/ Directors)
- (v) Retiral benefits
- (vi) Annual Performance Linked Incentives

5.2.5 The Annual Plan, Objectives, financial results of the Company shall be reviewed by the Nomination and Remuneration Committee and Performance Incentives, increment, revision in remuneration etc. will be proposed based on the achievements.

5.3 Remuneration to other employees

Employees shall be assigned grades/bands according to their qualifications and work experience, competencies, as well as their roles and responsibilities in the organization. Individual remuneration shall be determined within the appropriate grade/bands and shall be based on various factors such as job profile, skill sets, seniority, experience, performance and prevailing remuneration levels for equivalent jobs.

6. Retention Features as part of Compensation Package

Based on the organizational need for retaining performing employees and those in critical roles, certain retention features may be rolled out as part of the overall compensation package. These may take form of Retention Bonuses (RBs); Special Monetary Programs (SMPs), Long-term Incentives (LTIs) etc.

7. Modification and Amendment:

t to modification, amendment and alterations by the management at any time without assigning any reasons.



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Annexure B

FORM NO. MGT 9

EXTRACT OF ANNUAL RETURN

As on financial year ended on March 31, 2019

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

I. REGISTRATION AND OTHER DETAILS:

i.	CIN	U55101MH2001PLC218815
ii.	Registration Date	23/08/2001
iii.	Name of the Company	Campion Properties Limited
iv.	Category/Sub-category of the Company	Public Company/ Limited by Shares
v.	Address of the Registered office and contact details	H Block, 1st Floor, Dhirubhai Ambani Knowledge City, Navi Mumbai 400710. Ph. No. 022-30386286
vi.	Whether listed company	Yes/No
vii.	Name, Address & contact details of the Registrar and Transfer Agent, if any.	Karvy Computershare Private Limited Karvy Selenium, Tower - B Plot No. 31 & 32, Survey No. 116/22, 115/24, 115/25, Financial District, Nanakramguda Hyderabad - 500 032 Phone No. +91 40 6716 1500 Fax : +91 40 6716 1791



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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:-

SI. No.	Name and Description of main products / services	NIC Code of the Product/service	% to total turnover of the company
1.	Real estate activities/Rental Income	6810	100%

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES -

SI. No.	Name and Address of the Company	CIN/GLN	Holding/ Subsidiary/ Associate	% of Shares Held	Applicable Section
	Reliance Communications Limited				
1	H Block, 1st Floor, Dhirubhai Ambani Knowledge City, Navi Mumbai-400710	L45309MH2004PLC147531	Holding Company	100 %	Section 2(46)



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

i) Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year			No. of Shares held at the end of the year			% Change during the year		
	Demat	Physical	Total	Demat	Physical	Total	% of Total Shares		
A. Promoters									
(1) Indian	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
c) State Govt(s)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL



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d) Bodies Corp.	3563573	28*	3563601	100%	3563595	6**	3563601	100%	NIL
e) Banks / FI	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
f) Any other.....	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Sub Total(A)(1) :-	3563573	28*	3563601	100%	3563595	6**	3563601	100%	NIL
(2)Foreign	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
a) NRIs-Individual	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
b)Others-Individuals	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
c) Bodies Corp.	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
d) Banks / FI	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
e) Any other.....	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Sub Total(A)(2)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Total shareholding of Promoter (A) =(A)(1)+(A)(2)	3563573	28*	3563601	100%	3563595	6**	3563601	100%	NIL
B. Public Shareholding	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
1. Institutions	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
a) Mutual Funds	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
b) Banks / FI	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
c) Central Govt	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
d) State Govt(s)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
e) Foreign Venture Capital Funds	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
f) Insurance Companies	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
g) Other Financial Institutions	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
h) Foreign Venture Capital Funds	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL



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i) Others (specify)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Sub-total (B)(1):-	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
2. Non-Institutions									
a) Bodies Corp.									
i) Indian	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
ii) Overseas	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
b) Individuals	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
ii) Individual shareholders holding nominal share capital in excess of Rs. 1 lakh	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
c) Others (specify)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Sub-total (B)(2):-	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Total Public Shareholding (B)=(B)(1)+ (B)(2)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
C. Shares held by Custodian for GDRs & ADRs	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Grand Total (A+B+C)	3563573	28*	3563601	100%	3563595	6**	3563601	100%	NIL

* Including Twenty Eight Shares jointly held by six individuals with Reliance Communications Limited for statutory requirements

** Six Shares jointly held by six individuals with Reliance Communications Limited for statutory requirements



Shareholding of Promoter-

Shareholding at the beginning of the year

Shareholding at the end of the year

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	No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	
1 Reliance Communications Limited	3563601*	100%	NIL	3563601**	100%	NIL	NIL
Total	3563601*	100%	NIL	3563601**	100%	NIL	NIL

* Including Twenty Eight Shares jointly held by six individuals with Reliance Communications Limited for statutory requirements.

** including Six Shares jointly held by six individuals with Reliance Communications Limited for statutory requirements

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

SI. No.	No. of shares	Shareholding at the beginning of the year	% of total shares of the company	No. of shares	% of total shares of the company	Cumulative Shareholding during the year
	Reliance Communications Limited					
1.	At the beginning of the year	3563601*	100%	3563601**	100%	
2.	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment /transfer / bonus/ sweat equity etc.):	-	-	-	-	
3.	At the end of the year	3563601***	100%	3563601**	100%	

* Including Twenty Eight Shares jointly held by six individual with Reliance Communications Limited for statutory requirements.

** including Six Shares jointly held by six individuals with Reliance Communications Limited for statutory requirements



Shareholding Pattern of top ten Shareholders:

Directors, Promoters and Holders of GDRs and ADRs): Not Applicable

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SI.	For Each of the Top 10	Shareholding at the beginning	Cumulative Shareholding during the
No.	Shareholders	of the year	year
	% of total		% of total
No. of shares	shares of the company	No. of shares	shares of the company
1.	At the beginning of the year		
2.	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc):		
3.	At the end of the year (or on the date of separation, if separated during the year)		

v) Shareholding of Directors and Key Managerial Personnel:

SI.	For each of the Directors and KMP	Shareholding at the beginning	Cumulative Shareholding during the
No.		of the year	year
	% of total		% of total
No. of shares	shares of the company	No. of shares	shares of the company
	Shri Prakash Shenoy- Director		
1.	At the beginning of the year	1#	0.00
2.	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):	NIL	NIL
3.	At the end of the year	1#	0.00
	Mr. Mahesh Maharana- Director		
	At the beginning of the year		
2.	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):	NIL	NIL



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3.	At the end of the year	NIL	NIL	NIL	NIL
Shri Gaurang Shah- Director					
1.	At the beginning of the year	1#	0.00	1#	0.00
2.	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):	NIL	NIL	NIL	NIL
3.	At the end of the year	1#	0.00	1#	0.00

Share jointly held with Reliance Communications Limited for statutory requirements.



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V. INDEBTEDNESS

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

(in Rs.)

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	-	152,75,20,000	-	152,75,20,000
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	-	152,75,20,000	-	152,75,20,000
Change in Indebtedness during the financial year				
* Addition	-	81,87,000	-	81,87,000
* Reduction	-	-	-	-
Net Change	-	-	-	-
Indebtedness at the end of the financial year				
i) Principal Amount	-	153,57,07,000	-	153,57,07,000
not paid	-	-	-	-
but not due	-	-	-	-
	-	-	-	-



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*Figure in brackets represents net reduction.

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL-

A. Remuneration to Managing Director, Whole-time Directors and/or Manager: Not Applicable

Sl. No.	Particulars of Remuneration	Name of MD/WTG/ Manager	Total Amount
		-----	-----
1	Gross salary		
	(a) Salary as per provisions contained in section 17(1) of the Income Tax Act, 1961		
	(b) Value of perquisites u/s 17(2) Income Tax Act, 1961		
	(c) Profits in lieu of salary under section 17(3) Income Tax Act, 1961		
2	Stock Option		
3	Sweat Equity		
4	Commission - as % of profit - others, specify		
5	Others, please specify		

Total (A)



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Ceiling as per the Act

B. Remuneration to other directors:-

Sl. No.	Particulars of Remuneration	Name of Directors				Total Amount
1	Independent Directors	-	-	-	-	-
	Fee for attending Board/ Committee meetings	NIL	NIL	-	-	NIL
	Commission	NIL	NIL	-	-	NIL
	Others, please specify	NIL	NIL	-	-	NIL
	Total (1)	NIL	NIL	-	-	NIL
2	Other Non-Executive Directors	Shri Prakash Shenoy	Shri Gaurang Shah	Smt Suchitra Maharana	-	-
	Fee for attending Board/ Committee meetings	NIL	NIL	-	-	NIL
	Commission	NIL	NIL	-	-	NIL
	Others, please specify	NIL	NIL	-	-	NIL
	Total (2)	NIL	NIL	NIL	-	NIL
	Total (B)=(1+2)	NIL	NIL	NIL	-	NIL
	Total Managerial Remuneration					NIL
	Overall Ceiling as per the Act					



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C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD : Not Applicable

Sl. No.	Particulars of Remuneration	Key Managerial Personnel		
		CEO	Company Secretary	CFO Total
1	Gross salary	-	-	- -
	(a) Salary as per provisions contained in section 17(1) of the Income Tax Act, 1961	-	-	-
	(b) Value of perquisites u/s 17(2) Income Tax Act, 1961	-	-	-
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	-	-	-
2	Stock Option	-	-	- -
3	Sweat Equity	-	-	- -
4	Commission	-	-	- -
	- as % of profit	-	-	-
	- others, specify	-	-	-
5	Others, please specify	-	-	- -
	Total	-	-	- -

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:



ties, punishment or compounding of offences to the Company, directors and other officers of the Company during the 1, 2019.

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Annexure C

(A) Conservation of Energy-

The steps taken or impact on conservation of energy The Company requires energy for its operations and the Company is making all efforts to conserve energy by monitoring energy costs and periodically reviews of the consumption of energy. It also takes appropriate steps to reduce the consumption through efficiency in usage and timely maintenance / installation / up gradation of energy saving devices, wherever applicable.

The steps taken by the Company for utilizing alternate sources of energy

The capital investment on energy conservation equipments

(B) Technology Absorption-

- i. The efforts made towards technology absorption The Company uses latest technology and equipments into the business. Further the Company is not engaged in any manufacturing activities.
- ii. The benefits derived like product improvement, cost reduction, product development or import substitution
- iii. In case of imported technology (imported during the last three years reckoned from the beginning of the financial year)
- (a) The details of technology imported
- (b) The year of import
- (c) Whether technology been fully absorbed
- (d) If not fully absorbed, areas where absorption has not taken place, and the reasons thereof.



incurred on Research and

The Company has not spent any amount towards research and developmental activities and has been active in harnessing and tapping the latest and the best technology in the industry.

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(C) Foreign Exchange Earnings and Outgo:

a. Total Foreign Exchange earned : Rs. Nil

b. Total Foreign Exchange outgo : Rs. Nil

[700500] Disclosures - Signatories of financial statements

Details of directors signing financial statements [Table]

..(1)

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

Directors signing financial statements [Axis]	1	2
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	RAKESH	GOURAV
Middle name of director		RANAWAT
Last name of director	GUPTA	SINGH
Designation of director	DIRECTOR	DIRECTOR
Director identification number of director	00130829	08301161
Date of signing of financial statements by director	05/09/2019	05/09/2019



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[700400] Disclosures - Auditors report**Details regarding auditors [Table]**

..(1)

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Auditors [Axis]	1
	01/04/2018 to 31/03/2019
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	ASP & Co.
Name of auditor signing report	P R A S A D RAJENDRA
Firms registration number of audit firm	000576N
Membership number of auditor	098941
Address of auditors	19 A, Gobind Mansion, IInd Floor, H-Block, Connaught Circus, New Delhi -110001
Permanent account number of auditor or auditor's firm	AAJFA8155D
SRN of form ADT-1	G14930705
Date of signing audit report by auditors	05/09/2019
Date of signing of balance sheet by auditors	05/09/2019

Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table]

..(1)

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

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]		
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]		
Disclosure in auditors report relating to fixed assets	As per the Auditor's Report	
Disclosure in auditors report relating to inventories	As per the Auditor's Report	
Disclosure in auditors report relating to loans		As per the Auditor's Report
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013		As per the Auditor's Report
Disclosure in auditors report relating to deposits accepted	As per the Auditor's Report	
Disclosure in auditors report relating to maintenance of cost records		As per the Auditor's Report
Disclosure in auditors report relating to statutory dues [TextBlock]	As per the Auditor's Report	
Disclosure in auditors report relating to default in repayment of financial dues		As per the Auditor's Report
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		As per the Auditor's Report
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	As per the Auditor's Report	
Disclosure in auditors report relating to managerial remuneration		As per the Auditor's Report
Disclosure in auditors report relating to Nidhi Company		As per the Auditor's Report
n auditors report relating to transactions with related parties	As per the Auditor's Report	
n auditors report relating to preferential allotment or private f shares or convertible debentures	As per the Auditor's	
n auditors report relating to non-cash transactions with directors connected with him		
n auditors report relating to registration under section 45-IA of k of India Act, 1934		

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

	01/04/2018 to 31/03/2019
Disclosure in auditor’s report explanatory [TextBlock]	Textual information (2) [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



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Textual information (2)

Disclosure in auditor's report explanatory [Text Block]

Independent Auditors Report

To the Members of Campion Properties Limited

Report on the Audit of the Standalone Financial Statements

Qualified Opinion

We have audited the standalone financial statements of Campion Properties Limited (the Company), which comprise the Balance Sheet as at 31st March 2019, the Statement of Profit and Loss, the Statement of Changes in Equity, the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, except for the possible effects of matter described in the Basis for Qualified Opinion Paragraph, the aforesaid standalone financial statements gives 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 31st March 2019, its loss, changes in equity and cash flows for the year ended on that date.

Basis for Qualified Opinion

We draw attention to Note 28 (a) in the financial statements, which indicates that the Company incurred a net loss of Rs.5,35,44,374 for the year ended 2018-19 and, as of that date, the Company's current liabilities exceeded its total assets by Rs. 58,44,45,869. The Company is wholly owned subsidiary company of Reliance Communication Limited. Reliance Communication Limited is under resolution process under the Insolvency and Bankruptcy Code 2016 (IBC). As a consequence, management and operation of the Holding Company are under the control and custody of Interim Resolution Professionals (IRPs) appointed vide Honble NCLT orders dated May 18. These factors, along with other matters as set forth in the said notes, raise doubts that the company will be able to continue as a going concern.



building on leased hold land with built up area of approximately 15000 square meters with multi-level basement parking level and valued for Rs. 666 crores approximately as on 1st April 2015 by an independent valuer. Management estimates, value of the property in the same range as on 31st March 2019, which exceeds the accumulated losses by approx. Rs.600 crores. The company does not have any external borrowing and current liabilities consists of mainly borrowings from the holding and fellow companies. The company is in process of exploring the opportunity for renting the property. In case of successful renting of the property in near future, the financial statement:

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However, in view of the above uncertainties, we are unable to comment on the ability of the company to continue as a going concern and the consequential adjustments to the accompanying financial statements, if any, that might have been necessarily had the financial statements prepared under liquidation basis.

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditors Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Standalone Financial Statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. In addition to the matter described in the Basis for Qualified Opinion section, we have determined the matters described below to be the key audit matters to be communicated in our report.

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

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Standalone Financial Statements that give a true and fair view of the financial position, financial performance, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) prescribed 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 design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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



ilities for the Audit of the Standalone Financial Statements

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Our objectives are to obtain reasonable assurance about whether the Standalone Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Financial Statements.

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

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

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate Internal Financial Controls with reference to Standalone Financial Statements in place and the operating effectiveness of such controls.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

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

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

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



se charged with governance with a statement that we have complied w
o communicate with them all relationships and other matters that may
where applicable, related safeguards.

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Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditors Report) Order, 2016 (the Order), issued by the Central Government of India in terms of sub section 11 of Section 143 of the Companies Act, 2013, we give in the Annexures A a statement on the matters specified in paragraph 3 and 4 of the said Order, to the extent applicable.

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

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the 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 and Cash Flow Statement dealt with by this Report are in agreement with the books of account;

d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under section 133 of the Act, read Rule 7 of Companies (Accounts) Rule 2014.

e) The going concern matter described in Basis for Qualified Opinion Section Related to Going Concern paragraph above, in our opinion, may have an adverse effect on the functioning of the Company.

f) On the basis of the written representations received from the directors as on 31st March, 2019 taken on record by the Board of Directors, none of the directors are disqualified as on 31st March, 2019 from being appointed as a director in terms of Section 164 (2) of the Act.



to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of our separate Report in Annexures B

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with respect to the other matters to be included in the Auditors Report in accordance with Rule 11 of the Companies (Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

i. The Company does not have any pending litigations which would impact its financial position except for the cases which are disclosed under Note No 38 of the 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 ASP & Co

Chartered Accountants

(Firm Reg no.: 000576N)

Place of signature: New Delhi

Rajendra Prasad

UDIN:

(Partner)

Dated:

Membership No. 098941

ANNEXURE -A TO AUDITORS REPORT



red to in paragraph 1 of Report on Other Legal and Regulatory Requirements, we report that:

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in our opinion and according to the information and explanation given to us during the course of audit, the company has maintained proper records showing full particulars including quantitative details and situation of fixed assets.

b) In our opinion and according to the information and explanation given to us during the course of audit, fixed assets have been physically verified by the management reasonable interval having regard to the size of the company and the nature of its assets and no material discrepancy was noticed on such verification as compared to book records.

c) In terms of the information and explanations sought by us and given by the company and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that the title deeds of immovable properties are held in the name of the company.

ii) In our opinion and according to the information and explanation given to us during the course of audit, the inventory have been physical verified by the management during the year, which in our opinion is considered reasonable and adequate in relation to the size of the company and the nature of its business. The discrepancies noticed on physical verification of inventories, wherever material, have been properly dealt with in the books of account.

iii) In our opinion and according to the information and explanation given to us during the course of audit, the Company has not granted any loans, secured or unsecured to companies, firms or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Therefore, clauses (a), (b) & (c) of (iii) the Order are not applicable to the Company.

iv) In our opinion and according to the information and explanation given to us during the course of audit, the Company has not granted any loans, investment, guarantees and security. Therefore, clause (iv) of the Order are not applicable to the Company.

v) In terms of the information and explanations sought by us and given by the company and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that the company has not accepted any deposit from the public in terms of Section 73 to 76 or any other relevant provisions of the Companies Act and the rules framed there under.

vi) In our opinion and according to the information and explanation given to us during the course of audit, the Central Government has not prescribed maintenance of cost records under section 148 (1) of the Companies Act, 2013 for the product of the company. Therefore, clause (vi) of the Order are not applicable to the Company.

vii) a) In terms of the information and explanations sought by us and given by the company and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that the undisputed statutory dues including provident fund, employees state insurance, income-tax, sales tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues as applicable have generally been regularly deposited with the appropriate authorities though there has been a slight delay in few cases. There are no outstanding statutory dues for more than six months as on 31st March 2019.



information and explanations sought by us and given by the company
dit and to the best of our knowledge and belief, we state that there are
luty of excise or value added tax or cess which have not been deposited

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tax or
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Name of the Statute	Nature of Dispute	Amount		Forum where dispute is pending
		(in Rs. 000)	Period	
Income Tax Act 1961	Income Tax Penalty	2,700	AY 2003-04	ITAT

viii) In our opinion and according to the information and explanation given to us during the course of audit, the company does not have any loans or borrowings from any financial institutions, banks, and government or debenture holders during the year. Therefore clause (viii) of the Order are not applicable to the Company.

ix) In our opinion and according to the information and explanation given to us during the course of audit, the company did not raise any money by way of initial public offer or further public offer (including debt instruments) and term loans during the year. Therefore clause (ix) of the Order are not applicable to the Company.

x) In our opinion and according to the information and explanation given to us during the course of audit, no fraud on the company or by the company, by its officers or employees has been noticed or reported during the course of our audit.

xi) In our opinion and according to the information and explanation given to us during the course of audit, the Company is a private company and section 197 does not applies to private company. Therefore clause (xi) of the Order are not applicable to the Company.

xii) In our opinion and according to the information and explanation given to us during the course of audit, the company is not a Nidhi company. Therefore, clause (xii) of the Order are not applicable to the Company.

xiii) In terms of the information and explanations sought by us and given by the company and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that transactions with the related parties are in compliance with sections 177 & 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

xiv) In terms of the information and explanations sought by us and given by the company and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that the company has not made any preferential allotment or private placements of shares or fully or partly convertible debentures during the year



of the information and explanations sought by us and given by the company and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that the Company has not made any preferential allotment or private placements of shares or fully or partly convertible debentures during the year. Therefore, clause (xv) of the Order are not applicable to the Company.

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xvi) In our opinion and according to the information and explanation given to us during the course of audit, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

For ASP & Co.

Chartered Accountants

(Firm Registration No -000576N)

Place of Signature: New Delhi

Rajendra Prasad

UDIN:

(Partner)

Dated:

Membership No. 98941

ANNEXURE -B TO AUDITORS REPORT

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

We have audited the internal financial controls over financial reporting of Campion Properties Limited (the Company) as of 31st March 2019 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Managements Responsibility for Internal Financial Controls



Board of Directors is responsible for establishing and maintaining internal financial controls based on the internal control criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Internal Financial Controls over Financial Reporting (Guidance Note) issued by the Institute of Chartered Accountants of India. The responsibilities include the design, implementation and maintenance of adequate internal financial controls that were commensurate with the size of the Company and the nature of its business, including for ensuring the orderly and efficient conduct of its business, including its financial reporting, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the reliable financial information, as required under the Companies Act, 2013.

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Auditors Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting (IFCoFR) based on our audit.

We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate IFCoFR was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the IFCoFR and their operating effectiveness. Our audit of IFCoFR included obtaining an understanding of IFCoFR, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditors judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's IFCoFR.

Meaning of Internal Financial Controls over Financial Reporting

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



Meaning of Internal Financial Controls over Financial Reporting

Material limitations of IFCoFR, including the possibility of collusion or immaterial misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the IFCoFR to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that

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the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March 2019, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For ASP & Co.

(Firm Reg no.: 000576N)

Chartered Accountants

Place of signature: New Delhi

Rajendra Prasad

(Partner)

Date: 5TH September, 2019

Membership No. 098941

UDIN:



[700700] Disclosures - Secretarial audit report

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

Secretarial audit report explanatory [TextBlock]
Secretarial audit report is applicable on company

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[110000] Balance sheet

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

	31/03/2019	31/03/2018	31/03/2017
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	1,28,891	1,54,032	
Investment property	8,42,627	8,57,055	
Other intangible assets	0	0	
Non-current financial assets [Abstract]			
Non-current investments	0	0	
Loans, non-current	0	0	
Total non-current financial assets	0	0	
Total non-current assets	9,71,518	10,11,087	
Current assets [Abstract]			
Inventories	0	0	
Current financial assets [Abstract]			
Current investments	0	0	
Trade receivables, current	0	0	
Cash and cash equivalents	2,492	1,980	
Loans, current	0	0	
Total current financial assets	2,492	1,980	
Current tax assets	0	700	
Other current assets	2,001	2,001	
Total current assets	4,493	4,681	
Total assets	9,76,011	10,15,768	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	35,636	35,636	35,636
Other equity	-6,20,082	-5,66,538	
Total equity attributable to owners of parent	-5,84,446	-5,30,902	
Non controlling interest	0	0	
Total equity	-5,84,446	-5,30,902	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	0	0	
Total non-current financial liabilities	0	0	
Provisions, non-current	0	0	
Total non-current liabilities	0	0	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	15,35,707	15,27,520	
Trade payables, current	7,107	7,107	
Total current financial liabilities	15,42,814	15,34,627	
Other current liabilities	(A) 17,486	(B) 11,886	
Provisions, current	0	0	
Current tax liabilities	157	157	
Total current liabilities	15,60,457	15,46,670	
Total liabilities	15,60,457	15,46,670	
Total equity and liabilities	9,76,011	10,15,768	

Footnotes

(A) Other current liabilities : 17486
 at liabilities : 11886

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[210000] Statement of profit and loss**Earnings per share [Table]**

..(1)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Statement of profit and loss [Abstract]		
Earnings per share [Abstract]		
Earnings per share [Line items]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -15.03	[INR/shares] -39
Total basic earnings (loss) per share	[INR/shares] -15.03	[INR/shares] -39
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -15.03	[INR/shares] -39
Total diluted earnings (loss) per share	[INR/shares] -15.03	[INR/shares] -39

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	0	0
Other income	53	27,764
Total income	53	27,764
Expenses [Abstract]		
Cost of materials consumed	0	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	0	0
Finance costs	0	0
Depreciation, depletion and amortisation expense	39,569	41,538
Other expenses	(A) 14,028	(B) 1,25,193
Total expenses	53,597	1,66,731
Profit before exceptional items and tax	-53,544	-1,38,967
Total profit before tax	-53,544	-1,38,967
Tax expense [Abstract]		
Current tax	0	0
Deferred tax	0	0
Total tax expense	0	0
Total profit (loss) for period from continuing operations	-53,544	-1,38,967
Total profit (loss) for period	-53,544	-1,38,967
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	No	No
Other comprehensive income net of tax [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	0	0
Total other comprehensive income	0	0
Total comprehensive income	-53,544	-1,38,967
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Comprehensive income before tax [Abstract]		
Comprehensive income	0	0
Comprehensive income	-53,544	-1,38,967
are explanatory [TextBlock]		
share [Abstract]		
ings per share [Abstract]		
rnings per share [Abstract]		

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Footnotes

(A) Other Expenses : 14028

(B) Other Expenses : 125193

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

..(1)

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

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-53,544	-1,38,967		-53,544
Total comprehensive income	-53,544	-1,38,967		-53,544
Total increase (decrease) in equity	-53,544	-1,38,967		-53,544
Other equity at end of period	-6,20,082	-5,66,538	-4,27,571	-6,20,082

Statement of changes in equity [Table]

..(2)

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

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-1,38,967		-53,544	-1,38,967
Total comprehensive income	-1,38,967		-53,544	-1,38,967
Total increase (decrease) in equity	-1,38,967		-53,544	-1,38,967
Other equity at end of period	-5,66,538	-4,27,571	-6,20,082	-5,66,538

Statement of changes in equity [Table]

..(3)

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

Components of equity [Axis]	Reserves [Member]	Retained earnings [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		-53,544	-1,38,967	
Total comprehensive income		-53,544	-1,38,967	
Total increase (decrease) in equity		-53,544	-1,38,967	
Other equity at end of period	-4,27,571	-6,20,082	-5,66,538	-4,27,571

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Statement of changes in equity [Table]

..(4)

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

Components of equity [Axis]	Other retained earning [Member]		
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Other equity [Abstract]			
Statement of changes in equity [Line items]			
Equity [Abstract]			
Changes in equity [Abstract]			
Comprehensive income [Abstract]			
Profit (loss) for period	-53,544	-1,38,967	
Total comprehensive income	-53,544	-1,38,967	
Total increase (decrease) in equity	-53,544	-1,38,967	
Other equity at end of period	-6,20,082	-5,66,538	-4,27,571

[320000] Cash flow statement, indirect

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	-53,544	-1,38,967	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for increase (decrease) in trade payables, current	(A) 0	(B) 2,724	
Adjustments for increase (decrease) in other current liabilities	5,600	11,696	
Adjustments for depreciation and amortisation expense	39,569	41,538	
Adjustments for provisions, current	(C) 0	(D) 1,12,535	
Total adjustments for reconcile profit (loss)	45,169	1,68,493	
Net cash flows from (used in) operations	-8,375	29,526	
Other inflows (outflows) of cash	(E) 700	(F) -29,765	
Net cash flows from (used in) operating activities	-7,675	-239	
Cash flows from used in financing activities [Abstract]			
Other inflows (outflows) of cash	(G) 8,187	(H) 0	
Net cash flows from (used in) financing activities	8,187	0	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	512	-239	
Net increase (decrease) in cash and cash equivalents	512	-239	
Cash and cash equivalents cash flow statement at end of period	2,492	1,980	2,219

Footnotes

(A) Increase/(Decrease) in Trade Payables : 0

(B) Increase/(Decrease) in Trade Payables : 2724

(C) Provision for Doubtful Debt : 0 Provision for Doubtful Advances : 0

(D) Provision for Doubtful Debt : 82636 Provision for Doubtful Advances : 29899

(E) Write-back of Creditors : 0 (Increase)/Decrease in Current Tax Assets : 700

(F) Write-back of Creditors : -27764 (Increase)/Decrease in Current Tax Assets : -2001

(G) Secured Loans (net) : 8187

(H) Secured Loans (net) : 0



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[610100] Notes - List of accounting policies

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

	01/04/2018 to 31/03/2019
Disclosure of significant accounting policies [TextBlock]	Textual information (3) [See below]



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Textual information (3)

Disclosure of significant accounting policies [Text Block]

Corporate Information, Basis of Preparation of Financials and Significant Accounting Policies

1.1 Background of the Company:

a. Corporate Information

Campion Properties Limited ("the Company" or "CAPL"), having CIN number U55101MH2001PLC218815, was incorporated on August 23, 2001 having its registered office at H Block, 1st Floor Dhirubhai Ambani Knowledge City, Navi Mumbai, Thane, Maharashtra 400710.

The company has been formed to carry on business of leasing of property at Maharaja Ranjit Singh Marg for commercial/ business office.

1.1 Basis of preparation of Financial Statements :

a Statement of Compliance

The financial statements are prepared under historical cost convention in accordance with the generally accepted accounting principles (GAAP) in India and comply with Indian Accounting Standards specified under Section 133 the Companies Act, 2013 ("the Act") read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015, Companies (Indian Accounting Standards) Amendment Rules 2016 and other provisions of the Act, to the extent notified applicable as well as applicable guidance notes and pronouncements of the Institute of Chartered Accountants of India (ICAI).

For all the periods up to and including 31 March 2016, the Company prepared its financial statements in accordance with Generally Accepted Accounting Principles (GAAP) in India, accounting standards specified under Section 133 of the Companies Act, 2013, the Companies Act, 2013 (to the extent notified and applicable), applicable provisions of the Companies Act, 1956. The Company followed the provisions of Ind AS 101 in preparing its opening Ind AS Balance Sheet as of the date of transition, viz. 1 April 2015. Some of the Company's Ind AS used in the opening Balance Sheet are different from its previous GAAP policies applied as at 31 March 2015, but no adjustments were required as correspond to previous applicable Accounting Standards.



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b. Basis of Measurement

These financial statements are prepared in accordance with Indian Accounting Standards (IND ASs) with the going-concern principle and on a historical cost basis except for Certain Financial Assets and Liabilities that are measured at Fair Value (Refer Accounting Policy Regarding Financial Instruments). The methods used to measure fair values are discussed below.

The presentation and grouping of individual items in the Balance Sheet, the Statement of Profit & Loss, the Cash Flow statement and the Statement of Changes in Equities are based on the principle of materiality.

The company's accounting policies and disclosures require the measurement of fair values for financial instruments.



1 established control framework with respect to the measurement of fair values. The management regularly reviews available inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to then the management assesses the evidence obtained from the third parties to support the conclusion that such valuations are in accordance with the requirements of Ind AS, including the level in the fair value hierarchy in which such valuations are classified.

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When measuring the fair value of a financial asset or a financial liability, the company uses observable market data as far as possible. Fair

values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows.

Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.

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

Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. The company recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred. (Refer to note 39 for information on detailed disclosures pertaining to measurement of fair values)



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c. Functional and presentation currency

These financial statements are presented in Indian Rupees which is presentation currency of the company. All amounts have been rounded off to the nearest thousand, unless otherwise stated.

d. Current and non-current classification

The Company presents assets and liabilities in the balance sheet based on current/non-current classification.

An asset is classified as current if:

- It is expected to be realised, or is intended to be sold or consumed, in the normal operating cycle; or
- It is held primarily for the purpose of trading; or
- It is expected to realise the asset within 12 months after the reporting period; or
- The asset is a cash or equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period.

All other assets are classified as non-current.

Similarly, a liability is classified as current if:

- It is expected to be settled in the normal operating cycle; or
- It is held primarily for the purpose of trading; or
- It is settled within 12 months after the reporting period; or

does not have an unconditional right to defer the settlement of the liability that could result in its settlement by the issue of equity instruments at the reporting period.



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All other liabilities are classified as non-current.

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

e. Use of Estimates :

The preparation and presentation of Financial Statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities and disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates is recognised in the period in which the results are known / materialised. Estimates and underlying assets are reviewed on going basis. Revisions to accounting estimates are recognised prospectively.

1.2 Significant accounting policies

A summary of the significant accounting policies applied in the preparation of the financial statements are as given below. These accounting policies have been applied consistently to all periods presented in the financial statements.

The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 16 & Ind AS 40 retrospectively the previous GAAP carrying amount as a deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the property, plant and equipment and investment property as per the previous GAAP as at 1 April 2015, i.e.; the Company's Ind AS, were maintained on transition to Ind AS.



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a Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

a.1 Financial assets

a.1.1 Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

a.1.2 Subsequent measurement

Debt instruments:

Subsequent measurement of debt instruments depends on the company's business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the company classifies its debt instruments:

Debt instruments at amortized cost

A 'debt instrument' is measured at the amortised cost if both the following conditions are met:

- a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- b) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.



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After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. This category generally applies to trade and other receivables.

Debt instrument measured at fair value through other comprehensive income (FVTOCI):

A 'debt instrument' is classified as at the FVTOCI if both of the following criteria are met:

- a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- b) The asset's contractual cash flows represent SPPI

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the company recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the P&L. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to P&L. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

Debt instrument at FVTPL (Fair value through profit or loss)

Any debt instrument, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL. In addition, the company may elect to designate a debt instrument, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as 'accounting mismatch').



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Equity investments :

All equity investments in scope of Ind-AS 109 are measured at fair value. Equity instruments which are held for trading are classified as at FVTPL. For all other equity instruments, the company decides to classify the same either as at FVOCI or FVTPL. The Company makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

If the company decides to classify an equity instrument as at FVOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to profit and loss, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the profit and loss.

a.1.3 Derecognition

A financial asset is primarily derecognised when:

I) The rights to receive cash flows from the asset have expired, or

II) The company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement and either (a) the company has transferred substantially all the risks and rewards of the asset, or (b) the company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

Impairment of financial assets

assesses on a forward looking basis the expected credit losses associated with the financial asset. The methodology applied depends on whether there has been a significant increase



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As a practical expedient, the company uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables, as permitted by Ind AS 109. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward-looking estimates. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analysed.

a.2 Financial liabilities

a.2.1 Initial recognition and measurement

All financial liabilities are recognised initially at fair value, in the case of loans, borrowings and payables, net of directly attributable transaction costs. Financial liabilities include trade and other payables, loans and borrowings including bank overdrafts and derivative financial instruments.

a.2.2 Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at amortized cost

After initial measurement, such financial liabilities are subsequently measured at amortized cost using the EIR method. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance costs in the profit or loss. This category generally applies to trade payables and other contractual liabilities.

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of selling in the near term. This category also includes derivative financial instruments entered into by the company that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Gains or losses on liabilities held for trading are recognized in profit or loss.



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Borrowings

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.

b. Property, Plant & Equipment :

Initial recognition and measurement

Property, Plant and Equipment are stated at cost/ fair value net of Modvat/ Cenvat and include amount added on revaluation less accumulated depreciation, amortisation and impairment loss, if any. Subsequent Expenditure is capitalised only if it is probable that future economic benefits associated with the expenditure will flow to the company.

All costs including borrowing financing cost of qualifying assets till commencement of commercial operations, net charges of foreign exchange contracts and adjustments arising up to March 31, 2007 from exchange rate variations relating to borrowings attributable to fixed asset are capitalised.



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Cost of an item of PPE comprises its purchase price, including import duties and non refundable purchase taxes after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.

Derecognition

An item of Property, Plant and Equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in statement of Profit & Loss in the year the asset is derecognised.

The asset's residual values, useful lives and methods are reviewed, and adjusted if appropriate, at each financial year end.

c. Investment Properties

Initial recognition and measurement:

Investment Properties are, properties held for rental income and/ or capital appreciation, initially measured at cost including transaction cost and stated at cost net of Modvat/ Cenvat, Value Added Tax and include amount added on revaluation less accumulated depreciation and amortisation based on Straight Line Method, impairment loss, if any.

Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any.

Though the Company measures investment property using cost based measurement, the fair value of investment property is disclosed in the notes. Fair values are determined based on valuation performed by qualified and experienced Independent Valuer.



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Transition to Ind AS:

The company has availed the deemed cost exemption in relation to the Investment Property on the date of transition.

Derecognition:

Investment properties are derecognised either when they have been disposed of or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in profit or loss in the period of derecognition.

d. Intangible Assets other than Goodwill

Initial recognition and measurement

Intangible assets, namely computer software are amortised on Straight Line Method, over the balance period of Licenses starting from the date of acquisition or commencement of commercial services, whichever is later.

The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 38 retrospectively and continue to use the previous GAAP carrying amount as a deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of intangible assets as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

Derecognition



Asset is derecognized when no future economic benefits are expected from their use or upon their disposal. Gains and losses on an item of intangible assets are determined by comparing the proceeds from disposal with the carrying amount of the asset. Gains and losses are recognized in the statement of profit and loss.

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e. Depreciation & Amortisation:

(i) Depreciation on Property, Plant and Equipment's

Depreciation on Property, Plant and Equipment's is provided on the Straight Line Method rates over the useful lives as prescribed in the Schedule II to the Companies Act, 2013.

Depreciation on additions to/deductions from property, plant & equipment during the year is charged on pro-rata basis from/up to the month in which the asset is available for use/disposed.

Name of Assets	Life in years
Furniture & Fittings	10 Years
Office Equipment	05 Years
Plant & Machinery	15 Years

(ii) Amortisation:

Intangible Assets are amortized over the remaining on straight line method as per Ind AS – 38 as prescribed in Schedule – II of the Companies Act, 2013. Cost of software recognized as intangible asset, is amortized on straight line method over a period of legal right to use or 3 years, whichever is less.

(iii) Depreciation on Investment Property

Name of Assets	Life in years
	60 Years
Investments	99 Years (lease period)



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f. Impairment of Non- Financial Assets :

The carrying amounts of the Company's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment considering the provisions of Ind AS 36 'Impairment of Assets'. If any such indication exists, then the asset's recoverable amount is estimated.

Goodwill and intangible assets that have an indefinite useful life are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they may be impaired. Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognised in prior accounting period is increased / reversed where there is change in the estimate of recoverable value. The recoverable value is higher of net selling price and value in use.

g. Borrowing Cost :

Borrowing costs that are directly attributable to the acquisition, construction/exploration/ development or erection of qualifying assets are capitalized as part of cost of such asset until such time the assets are substantially ready for their intended use. Qualifying assets are assets which take a substantial period of time to get ready for their intended use or sale.

When the Company borrows funds specifically for the purpose of obtaining a qualifying asset, the borrowing costs incurred are capitalized. When Company borrows funds generally and uses them for the purpose of obtaining a qualifying asset, the capitalization of the borrowing costs is computed based on the weighted average cost of general borrowing that are outstanding during the period and used for the acquisition, construction/exploration or erection of the qualifying asset.

Capitalization of borrowing costs ceases when substantially all the activities necessary to prepare the qualifying assets for their intended uses are complete. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Income earned on temporary investment of the borrowings pending their expenditure on the qualifying assets is deducted from the borrowing costs eligible for capitalization. Borrowing costs include exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs.

Other borrowing costs are recognized as an expense in the year in which they are incurred.



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h. Provisions :

A provision is recognized if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation.



I. Defined contribution plans

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A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into separate entities and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognized as an employee benefits expense in profit or loss in the period during which services are rendered by employees.

Contributions to defined contribution schemes such as Provident Fund, etc. are charged to the Statement of Profit and Loss, as and when incurred.

II. Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan like gratuity.

The Company's net obligation in respect of defined benefit plans is calculated separately for each plan by estimating the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value. Any unrecognized past service costs and the fair value of any plan assets are deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations and that are denominated in the same currency in which the benefits are expected to be paid.

The calculation is performed annually by a qualified actuary using the projected unit credit method. When the calculation results in a benefit to the Company, the recognized asset is limited to the total of any unrecognized past service costs and the present value of economic benefits available in the form of any future refunds from the plan or reductions in future contributions to the plan. An economic benefit is available to the Company if it is realizable during the life of the plan, or on settlement of the plan liabilities. Any actuarial gains or losses are recognized in OCI in the period in which they arise.

When the benefits of a plan are improved, the portion of the increased benefit relating to past service by employees is recognized in profit or loss on a straight-line basis over the average period until the benefits become vested. To the extent that the benefits vest immediately, the expense is recognized immediately in profit or loss.



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III. Other long-term employee benefits

Benefits under the Company's leave encashment constitute other long term employee benefits.

The Company's net obligation in respect of leave encashment is the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations. The calculation is performed using the projected unit credit method. Any actuarial gains or losses are recognized in profit or loss in the period in which they arise.

Short-term benefits

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. These benefits include compensated absences such as paid annual leave and sickness leave. The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognized as an expense during the period.



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j. Lease

In respect of Operating Leases, lease rentals are expensed on straight line basis with reference to the term of lease unless the payments to the lessor are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases, except for lease rentals pertaining to the period up to the date of commencement of commercial operations, which are capitalised.

Where the lessor effectively retains substantially all risk and benefits of ownership of the leased assets they are classified as operating lease. Operating lease payments are recognised as an expense in the Statement of Profit and Loss.

In respect of Finance Leases, the lower of the fair value of the assets and present value of the minimum lease rentals is capitalised as Fixed Assets with corresponding amount shown as liabilities for leased assets. The principal component in lease rental in respect of the above is adjusted against liabilities for leased assets and the interest component is recognised as an expense in the year in which the same is incurred except in case of assets used for capital projects where it is capitalised.

k. 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.

Interest income on investment is recognised on time proportion basis. Dividend is considered when right to receive is established.

l. Foreign Currency Transactions

(i) Transactions denominated in foreign currencies are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.



Foreign currency monetary items (assets and liabilities) are retranslated using the closing rate of the reporting currency at the end of the reporting period.

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(iii) Non-monetary items, which are measured in terms of historical cost denominated in foreign currency, are reported using the exchange rate at the date of the transaction.

(iv) Gains and losses, if any, at the year-end in respect of monetary assets and monetary liabilities are recognised in the Statement of Profit and Loss except in case of gains or losses arising on long term foreign currency monetary items relating to the acquisition of depreciable assets which are added to or deducted from the cost of such assets.

m. Earnings per share :

In determining Earning per Share, the company considers the net profit after tax and includes the post tax effect of any extra-ordinary / exceptional item. The number of shares used in computing Basic Earnings per Share is the weighted average number of shares, excluding owned by the Trust, outstanding during the period. Dilutive earning per share is computed and disclosed after adjusting effect of all dilutive potential equity shares, if any except when results will be anti dilutive. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date.

n. Accounting for Taxes on Income :

Provision for current tax represents the amount that would be payable based on computation of tax as per the provisions of the Income Tax Act, 1961. Current tax is determined based on the amount of tax payable in respect of taxable income for the year after taking into consideration benefits admissible under the Income Tax Act, 1961. Current tax expense is recognized in profit or loss except to the extent that it relates to items recognized directly in other comprehensive income or equity, in which case it is recognized in OCI or equity.



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Deferred tax represents the effect of timing difference between the carrying amount of assets and liabilities in the consolidated

financial statement and the corresponding tax base used in computation of taxable income. Deferred Tax Liabilities are generally accounted for all taxable temporary differences. The deferred tax asset is recognised for all deductible temporary differences, carried forward of unused tax credits and unused tax losses, to the extent that is probable that taxable profit will be available against which those deductible temporary differences can be utilised.

Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current income tax assets against current income tax liabilities and when the deferred income tax assets and liabilities relate to income tax levied by the same taxation authority on either the same taxable entity or different taxable entities where there is an intention to settle the balances on a net or simultaneous basis.

Deferred Tax assets / Liabilities are not recognised for initial recognition of Goodwill or of an asset or liability in a transition that is not a business combination and at the time of transaction affects neither the accounting profit nor taxable profit/(loss), MAT credit is recognised as an asset only if there is convincing evidence that the Company will pay normal income tax during the specified period.

o. Cash and Cash Equivalents:

Cash comprises of Cash on Hand, Cheques on Hand and demand deposits with Banks. Cash Equivalents are short term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risks of changes in value.



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Cash flow statement is prepared in accordance with the indirect method prescribed in Ind AS 7 'Statement of Cash Flows'.

q. Contingent liabilities :

Contingent liabilities are possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Contingent liabilities are disclosed on the basis of judgment of the management/independent experts. These are reviewed at each balance sheet date and are adjusted to reflect the current management estimate.

r. Exemptions and exceptions availed

In preparing these Ind AS financial statements, the company has availed certain exemptions and exceptions in accordance with Ind AS 101, as explained below. The resulting difference between the carrying values of the assets and liabilities in the financial statements as at the transition date under Ind AS and previous GAAP have been recognised directly in equity (retained earnings or another appropriate category of equity). This note explains the adjustments made by the company in restating its previous GAAP financial statements, including the Balance Sheet as at April 1, 2015 and the financial statements as at and for the year ended March 31, 2016.

1.3 First-time Ind AS adoption reconciliations

The Company has adopted Indian Accounting Standard (Ind AS) from April 1, 2016 with a transition date of April 1, 2015. The figures for the previous year have also been converted as per Ind AS, but no additional transitional adjustments were required as correspond to previous applicable Accounting Standards. Hence, no reconciliation item has been shown.



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

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	As per Accounting Policy	As per Accounting Policy
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 (4) [See below]	

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Textual information (4)

Disclosure of significant accounting policies [Text Block]

Corporate Information, Basis of Preparation of Financials and Significant Accounting Policies

1.1 Background of the Company:

a. Corporate Information

Campion Properties Limited ("the Company" or "CAPL"), having CIN number U55101MH2001PLC218815, was incorporated on August 23, 2001 having its registered office at H Block, 1st Floor Dhirubhai Ambani Knowledge City, Navi Mumbai, Thane, Maharashtra 400710.

The company has been formed to carry on business of leasing of property at Maharaja Ranjit Singh Marg for commercial/ business office.

1.1 Basis of preparation of Financial Statements :

a Statement of Compliance

The financial statements are prepared under historical cost convention in accordance with the generally accepted accounting principles (GAAP) in India and comply with Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 ("the Act") read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015, Companies (Indian Accounting Standards) Amendment Rules 2016 and other provisions of the Act, to the extent notified applicable as well as applicable guidance notes and pronouncements of the Institute of Chartered Accountants of India (ICAI).

For all the periods up to and including 31 March 2016, the Company prepared its financial statements in accordance with Generally Accepted Accounting Principles (GAAP) in India, accounting standards specified under Section 133 of the Companies Act, 2013, the Companies Act, 1956. The Company followed the provisions of Ind AS 101 in preparing its opening Ind AS Balance Sheet as of the date of transition, viz. 1 April 2015. Some of the Company's Ind AS used in the opening Balance Sheet are different from its previous GAAP policies applied as at 31 March 2015, but no adjustments were required as correspond to previous applicable Accounting Standards.



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b. Basis of Measurement

These financial statements are prepared in accordance with Indian Accounting Standards (IND ASs) with the going-concern principle and on a historical cost basis except for Certain Financial Assets and Liabilities that are measured at Fair Value (Refer Accounting Policy Regarding Financial Instruments). The methods used to measure fair values are discussed below.

The presentation and grouping of individual items in the Balance Sheet, the Statement of Profit & Loss, the Cash Flow statement and the Statement of Changes in Equities are based on the principle of materiality.

The company's accounting policies and disclosures require the measurement of fair values for financial instruments.



1 established control framework with respect to the measurement of fair values. The management regularly reviews available inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to then the management assesses the evidence obtained from the third parties to support the conclusion that such valuations are in accordance with the requirements of Ind AS, including the level in the fair value hierarchy in which such valuations are classified.

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When measuring the fair value of a financial asset or a financial liability, the company uses observable market data as far as possible. Fair

values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows.

Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.

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

Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. The company recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred. (Refer to note 39 for information on detailed disclosures pertaining to measurement of fair values)



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c. Functional and presentation currency

These financial statements are presented in Indian Rupees which is presentation currency of the company. All amounts have been rounded off to the nearest thousand, unless otherwise stated.

d. Current and non-current classification

The Company presents assets and liabilities in the balance sheet based on current/non-current classification.

An asset is classified as current if:

- It is expected to be realised, or is intended to be sold or consumed, in the normal operating cycle; or
- It is held primarily for the purpose of trading; or
- It is expected to realise the asset within 12 months after the reporting period; or
- The asset is a cash or equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period.

All other assets are classified as non-current.

Similarly, a liability is classified as current if:

- It is expected to be settled in the normal operating cycle; or
- It is held primarily for the purpose of trading; or
- It is expected to be settled within 12 months after the reporting period; or

It does not have an unconditional right to defer the settlement of the liability that could result in its settlement by the issue of equity instruments at the reporting period.



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All other liabilities are classified as non-current.

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

e. Use of Estimates :

The preparation and presentation of Financial Statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities and disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates is recognised in the period in which the results are known / materialised. Estimates and underlying assets are reviewed on going basis. Revisions to accounting estimates are recognised prospectively.

1.2 Significant accounting policies

A summary of the significant accounting policies applied in the preparation of the financial statements are as given below. These accounting policies have been applied consistently to all periods presented in the financial statements.

The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 16 & Ind AS 40 retrospectively the previous GAAP carrying amount as a deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the property, plant and equipment and investment property as per the previous GAAP as at 1 April 2015, i.e.; the Company's Ind AS, were maintained on transition to Ind AS.



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a Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

a.1 Financial assets

a.1.1 Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

a.1.2 Subsequent measurement

Debt instruments:

Subsequent measurement of debt instruments depends on the company's business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the company classifies its debt instruments:

Debt instruments at amortized cost

A 'debt instrument' is measured at the amortised cost if both the following conditions are met:

- a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- b) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.



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After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. This category generally applies to trade and other receivables.

Debt instrument measured at fair value through other comprehensive income (FVTOCI):

A 'debt instrument' is classified as at the FVTOCI if both of the following criteria are met:

- a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- b) The asset's contractual cash flows represent SPPI

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the company recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the P&L. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to P&L. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

Debt instrument at FVTPL (Fair value through profit or loss)

Any debt instrument, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL. In addition, the company may elect to designate a debt instrument, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as 'accounting mismatch').



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Equity investments :

All equity investments in scope of Ind-AS 109 are measured at fair value. Equity instruments which are held for trading are classified as at FVTPL. For all other equity instruments, the company decides to classify the same either as at FVOCI or FVTPL. The Company makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

If the company decides to classify an equity instrument as at FVOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to profit and loss, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the profit and loss.

a.1.3 Derecognition

A financial asset is primarily derecognised when:

I) The rights to receive cash flows from the asset have expired, or

II) The company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement and either (a) the company has transferred substantially all the risks and rewards of the asset, or (b) the company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

Impairment of financial assets

assesses on a forward looking basis the expected credit losses associated with the financial asset. The methodology applied depends on whether there has been a significant increase



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As a practical expedient, the company uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables, as permitted by Ind AS 109. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward-looking estimates. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analysed.

a.2 Financial liabilities

a.2.1 Initial recognition and measurement

All financial liabilities are recognised initially at fair value, in the case of loans, borrowings and payables, net of directly attributable transaction costs. Financial liabilities include trade and other payables, loans and borrowings including bank overdrafts and derivative financial instruments.

a.2.2 Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at amortized cost

After initial measurement, such financial liabilities are subsequently measured at amortized cost using the EIR method. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance costs in the profit or loss. This category generally applies to trade payables and other contractual liabilities.

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of selling in the near term. This category also includes derivative financial instruments entered into by the company that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Gains or losses on liabilities held for trading are recognized in profit or loss.



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Borrowings

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.

b. Property, Plant & Equipment :

Initial recognition and measurement

Property, Plant and Equipment are stated at cost/ fair value net of Modvat/ Cenvat and include amount added on revaluation less accumulated depreciation, amortisation and impairment loss, if any. Subsequent Expenditure is capitalised only if it is probable that future economic benefits associated with the expenditure will flow to the company.

All costs including borrowing financing cost of qualifying assets till commencement of commercial operations, net charges of foreign exchange contracts and adjustments arising up to March 31, 2007 from exchange rate variations relating to borrowings attributable to fixed asset are capitalised.



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Cost of an item of PPE comprises its purchase price, including import duties and non refundable purchase taxes after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.

Derecognition

An item of Property, Plant and Equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in statement of Profit & Loss in the year the asset is derecognised.

The asset's residual values, useful lives and methods are reviewed, and adjusted if appropriate, at each financial year end.

c. Investment Properties

Initial recognition and measurement:

Investment Properties are, properties held for rental income and/ or capital appreciation, initially measured at cost including transaction cost and stated at cost net of Modvat/ Cenvat, Value Added Tax and include amount added on revaluation less accumulated depreciation and amortisation based on Straight Line Method, impairment loss, if any.

Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any.

Though the Company measures investment property using cost based measurement, the fair value of investment property is disclosed in the notes. Fair values are determined based on valuation performed by qualified and experienced Independent Valuer.



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Transition to Ind AS:

The company has availed the deemed cost exemption in relation to the Investment Property on the date of transition.

Derecognition:

Investment properties are derecognised either when they have been disposed of or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in profit or loss in the period of derecognition.

d. Intangible Assets other than Goodwill

Initial recognition and measurement

Intangible assets, namely computer software are amortised on Straight Line Method, over the balance period of Licenses starting from the date of acquisition or commencement of commercial services, whichever is later.

The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 38 retrospectively and continue to use the previous GAAP carrying amount as a deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of intangible assets as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

Derecognition



Asset is derecognized when no future economic benefits are expected from their use or upon their disposal. Gains and losses on an item of intangible assets are determined by comparing the proceeds from disposal with the carrying amount of the asset. Gains and losses are recognized in the statement of profit and loss.

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e. Depreciation & Amortisation:

(i) Depreciation on Property, Plant and Equipment's

Depreciation on Property, Plant and Equipment's is provided on the Straight Line Method rates over the useful lives as prescribed in the Schedule II to the Companies Act, 2013.

Depreciation on additions to/deductions from property, plant & equipment during the year is charged on pro-rata basis from/up to the month in which the asset is available for use/disposed.

Name of Assets	Life in years
Furniture & Fittings	10 Years
Office Equipment	05 Years
Plant & Machinery	15 Years

(ii) Amortisation:

Intangible Assets are amortized over the remaining on straight line method as per Ind AS – 38 as prescribed in Schedule – II of the Companies Act, 2013. Cost of software recognized as intangible asset, is amortized on straight line method over a period of legal right to use or 3 years, whichever is less.

(iii) Depreciation on Investment Property

Name of Assets	Life in years
	60 Years
Investments	99 Years (lease period)



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f. Impairment of Non- Financial Assets :

The carrying amounts of the Company's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment considering the provisions of Ind AS 36 'Impairment of Assets'. If any such indication exists, then the asset's recoverable amount is estimated.

Goodwill and intangible assets that have an indefinite useful life are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they may be impaired. Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognised in prior accounting period is increased / reversed where there is change in the estimate of recoverable value. The recoverable value is higher of net selling price and value in use.

g. Borrowing Cost :

Borrowing costs that are directly attributable to the acquisition, construction/exploration/ development or erection of qualifying assets are capitalized as part of cost of such asset until such time the assets are substantially ready for their intended use. Qualifying assets are assets which take a substantial period of time to get ready for their intended use or sale.

When the Company borrows funds specifically for the purpose of obtaining a qualifying asset, the borrowing costs incurred are capitalized. When Company borrows funds generally and uses them for the purpose of obtaining a qualifying asset, the capitalization of the borrowing costs is computed based on the weighted average cost of general borrowing that are outstanding during the period and used for the acquisition, construction/exploration or erection of the qualifying asset.

Capitalization of borrowing costs ceases when substantially all the activities necessary to prepare the qualifying assets for their intended uses are complete. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Income earned on temporary investment of the borrowings pending their expenditure on the qualifying assets is deducted from the borrowing costs eligible for capitalization. Borrowing costs include exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs.

Other borrowing costs are recognized as an expense in the year in which they are incurred.



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h. Provisions :

A provision is recognized if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation.



I. Defined contribution plans

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A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into separate entities and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognized as an employee benefits expense in profit or loss in the period during which services are rendered by employees.

Contributions to defined contribution schemes such as Provident Fund, etc. are charged to the Statement of Profit and Loss, as and when incurred.

II. Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan like gratuity.

The Company's net obligation in respect of defined benefit plans is calculated separately for each plan by estimating the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value. Any unrecognized past service costs and the fair value of any plan assets are deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations and that are denominated in the same currency in which the benefits are expected to be paid.

The calculation is performed annually by a qualified actuary using the projected unit credit method. When the calculation results in a benefit to the Company, the recognized asset is limited to the total of any unrecognized past service costs and the present value of economic benefits available in the form of any future refunds from the plan or reductions in future contributions to the plan. An economic benefit is available to the Company if it is realizable during the life of the plan, or on settlement of the plan liabilities. Any actuarial gains or losses are recognized in OCI in the period in which they arise.

When the benefits of a plan are improved, the portion of the increased benefit relating to past service by employees is recognized in profit or loss on a straight-line basis over the average period until the benefits become vested. To the extent that the benefits vest immediately, the expense is recognized immediately in profit or loss.



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III. Other long-term employee benefits

Benefits under the Company's leave encashment constitute other long term employee benefits.

The Company's net obligation in respect of leave encashment is the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations. The calculation is performed using the projected unit credit method. Any actuarial gains or losses are recognized in profit or loss in the period in which they arise.

Short-term benefits

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. These benefits include compensated absences such as paid annual leave and sickness leave. The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognized as an expense during the period.



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j. Lease

In respect of Operating Leases, lease rentals are expensed on straight line basis with reference to the term of lease unless the payments to the lessor are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases, except for lease rentals pertaining to the period up to the date of commencement of commercial operations, which are capitalised.

Where the lessor effectively retains substantially all risk and benefits of ownership of the leased assets they are classified as operating lease. Operating lease payments are recognised as an expense in the Statement of Profit and Loss.

In respect of Finance Leases, the lower of the fair value of the assets and present value of the minimum lease rentals is capitalised as Fixed Assets with corresponding amount shown as liabilities for leased assets. The principal component in lease rental in respect of the above is adjusted against liabilities for leased assets and the interest component is recognised as an expense in the year in which the same is incurred except in case of assets used for capital projects where it is capitalised.

k. 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.

Interest income on investment is recognised on time proportion basis. Dividend is considered when right to receive is established.

l. Foreign Currency Transactions

(i) Transactions denominated in foreign currencies are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.



Foreign currency monetary items (assets and liabilities) are retranslated using the

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(iii) Non-monetary items, which are measured in terms of historical cost denominated in foreign currency, are reported using the exchange rate at the date of the transaction.

(iv) Gains and losses, if any, at the year-end in respect of monetary assets and monetary liabilities are recognised in the Statement of Profit and Loss except in case of gains or losses arising on long term foreign currency monetary items relating to the acquisition of depreciable assets which are added to or deducted from the cost of such assets.

m. Earnings per share :

In determining Earning per Share, the company considers the net profit after tax and includes the post tax effect of any extra-ordinary / exceptional item. The number of shares used in computing Basic Earnings per Share is the weighted average number of shares, excluding owned by the Trust, outstanding during the period. Dilutive earning per share is computed and disclosed after adjusting effect of all dilutive potential equity shares, if any except when results will be anti dilutive. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date.

n. Accounting for Taxes on Income :

Provision for current tax represents the amount that would be payable based on computation of tax as per the provisions of the Income Tax Act, 1961. Current tax is determined based on the amount of tax payable in respect of taxable income for the year after taking into consideration benefits admissible under the Income Tax Act, 1961. Current tax expense is recognized in profit or loss except to the extent that it relates to items recognized directly in other comprehensive income or equity, in which case it is recognized in OCI or equity.



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Deferred tax represents the effect of timing difference between the carrying amount of assets and liabilities in the consolidated

financial statement and the corresponding tax base used in computation of taxable income. Deferred Tax Liabilities are generally accounted for all taxable temporary differences. The deferred tax asset is recognised for all deductible temporary differences, carried forward of unused tax credits and unused tax losses, to the extent that is probable that taxable profit will be available against which those deductible temporary differences can be utilised.

Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current income tax assets against current income tax liabilities and when the deferred income tax assets and liabilities relate to income tax levied by the same taxation authority on either the same taxable entity or different taxable entities where there is an intention to settle the balances on a net or simultaneous basis.

Deferred Tax assets / Liabilities are not recognised for initial recognition of Goodwill or of an asset or liability in a transition that is not a business combination and at the time of transaction affects neither the accounting profit nor taxable profit/(loss), MAT credit is recognised as an asset only if there is convincing evidence that the Company will pay normal income tax during the specified period.

o. Cash and Cash Equivalents:

Cash comprises of Cash on Hand, Cheques on Hand and demand deposits with Banks. Cash Equivalents are short term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risks of changes in value.



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Cash flow statement is prepared in accordance with the indirect method prescribed in Ind AS 7 'Statement of Cash Flows'.

q. Contingent liabilities :

Contingent liabilities are possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Contingent liabilities are disclosed on the basis of judgment of the management/independent experts. These are reviewed at each balance sheet date and are adjusted to reflect the current management estimate.

r. Exemptions and exceptions availed

In preparing these Ind AS financial statements, the company has availed certain exemptions and exceptions in accordance with Ind AS 101, as explained below. The resulting difference between the carrying values of the assets and liabilities in the financial statements as at the transition date under Ind AS and previous GAAP have been recognised directly in equity (retained earnings or another appropriate category of equity). This note explains the adjustments made by the company in restating its previous GAAP financial statements, including the Balance Sheet as at April 1, 2015 and the financial statements as at and for the year ended March 31, 2016.

1.3 First-time Ind AS adoption reconciliations

The Company has adopted Indian Accounting Standard (Ind AS) from April 1, 2016 with a transition date of April 1, 2015. The figures for the previous year have also been converted as per Ind AS, but no additional transitional adjustments were required as correspond to previous applicable Accounting Standards. Hence, no reconciliation item has been shown.



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

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

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

[400600] Notes - Property, plant and equipment**Disclosure of additional information about property plant and equipment [Table]**

..(1)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]		Other plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table]

..(2)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]		Furniture and fixtures [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight Line Method	Straight Line Method	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	15 years	15 years	Refer to child member	Refer to child member
Whether property, plant and equipment are revalued amount	No	No	No	No



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Disclosure of additional information about property plant and equipment [Table]

..(3)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]		Office equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight Line Method	Straight Line Method	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	10 years	10 years	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table]

..(4)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about property plant and equipment [Abstract]		
Disclosure of additional information about property plant and equipment [Line items]		
Depreciation method, property, plant and equipment	Straight Line Method	Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	5 years	5 years
Whether property, plant and equipment are stated at revalued amount	No	No

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

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Total increase (decrease) in property, plant and equipment			0	0
Property, plant and equipment at end of period	1,28,891	1,54,032	3,50,092	3,50,092



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

..(2)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		25,141	27,110	
Total Depreciation property plant and equipment		25,141	27,110	
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	
Total increase (decrease) in property, plant and equipment		25,141	27,109	
Property, plant and equipment at end of period	3,50,092	2,21,201	1,96,060	1,68,951

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

..(3)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-13,760	-14,738		
Total Depreciation property plant and equipment	-13,760	-14,738		
Total increase (decrease) in property, plant and equipment	-13,760	-14,738		0
Property, plant and equipment at end of period	1,02,881	1,16,641	1,31,379	2,04,462



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

..(4)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			13,760	14,738
Total Depreciation property plant and equipment			13,760	14,738
Total increase (decrease) in property, plant and equipment	0		13,760	14,738
Property, plant and equipment at end of period	2,04,462	2,04,462	1,01,581	87,821

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

..(5)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Gross carrying amount [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	73,083	2,04,462	2,04,462	2,04,462



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

..(6)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			Other plant and equipment [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	13,760	14,738		-13,760
Total Depreciation property plant and equipment	13,760	14,738		-13,760
Total increase (decrease) in property, plant and equipment	13,760	14,738		-13,760
Property, plant and equipment at end of period	1,01,581	87,821	73,083	1,02,881

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

..(7)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-14,738			
Total Depreciation property plant and equipment	-14,738			
Total increase (decrease) in property, plant and equipment	-14,738		0	0
Property, plant and equipment at end of period	1,16,641	1,31,379	2,04,462	2,04,462



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

..(8)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		13,760	14,738	
Total Depreciation property plant and equipment		13,760	14,738	
Total increase (decrease) in property, plant and equipment		13,760	14,738	
Property, plant and equipment at end of period	2,04,462	1,01,581	87,821	73,083

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

..(9)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-13,760	-14,738		
Total Depreciation property plant and equipment	-13,760	-14,738		
Total increase (decrease) in property, plant and equipment	-13,760	-14,738		0
Property, plant and equipment at end of period	1,02,881	1,16,641	1,31,379	2,04,462



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

..(10)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			13,760	14,738
Total Depreciation property plant and equipment			13,760	14,738
Total increase (decrease) in property, plant and equipment	0		13,760	14,738
Property, plant and equipment at end of period	2,04,462	2,04,462	1,01,581	87,821

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

..(11)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]	Furniture and fixtures [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-11,381	-11,381	
Total Depreciation property plant and equipment		-11,381	-11,381	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		-1	0	
Total disposals and retirements, property, plant and equipment		-1		
Total increase (decrease) in property, plant and equipment		-11,380	-11,381	
Property, plant and equipment at end of period	73,083	23,859	35,239	46,620



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

..(12)

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

Classes of property, plant and equipment [Axis]	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]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				11,381
Total Depreciation property plant and equipment				11,381
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment				1
Total disposals and retirements, property, plant and equipment				1
Total increase (decrease) in property, plant and equipment	0	0		11,380
Property, plant and equipment at end of period	1,02,624	1,02,624	1,02,624	78,765

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

..(13)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	11,381		-11,381	-11,381
Total Depreciation property plant and equipment	11,381		-11,381	-11,381
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			-1	0
Total disposals and retirements, property, plant and equipment			-1	
Total increase (decrease) in property, plant and equipment	11,381		-11,380	-11,381
Property, plant and equipment at end of period	67,385			239



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

..(14)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	46,620	1,02,624	1,02,624	1,02,624

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

..(15)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			Office equipment [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	11,381	11,381		0
Total Depreciation property plant and equipment	11,381	11,381		0
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
Total increase (decrease) in property, plant and equipment	11,380	11,381		-1
Property, plant and equipment at end of period	78,765	67,385	56,004	2,151



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

..(16)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-991			
Total Depreciation property plant and equipment	-991			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	-1			
Total disposals and retirements, property, plant and equipment	-1			
Total increase (decrease) in property, plant and equipment	-990		0	0
Property, plant and equipment at end of period	2,152	3,142	43,006	43,006

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

..(17)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	991	
Total Depreciation property plant and equipment		0	991	
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	
Total increase (decrease) in property, plant and equipment		1	990	
Property, plant and equipment at end of period	43,006	40,855	40,854	39,864



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

..(18)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	-991		
Total Depreciation property plant and equipment	0	-991		
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		
Total increase (decrease) in property, plant and equipment	-1	-990		0
Property, plant and equipment at end of period	2,151	2,152	3,142	43,006

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

..(19)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0	991
Total Depreciation property plant and equipment			0	991
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
Total increase (decrease) in property, plant and equipment	0		1	990
Property, plant and equipment at end of period	43,006	43,006	40,855	40,854



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

..(20)

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

Classes of property, plant and equipment [Axis]	Office equipment [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]
	31/03/2017
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]	
Property, plant and equipment at end of period	39,864

[612100] Notes - Impairment of assets

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of impairment of assets [TextBlock]		
Disclosure of impairment loss and reversal of impairment loss [TextBlock]		
Whether there is any impairment loss or reversal of impairment loss during the year	No	No
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock]		
Whether impairment loss recognised or reversed for individual Assets or cash-generating unit	No	No

[400700] Notes - Investment property**Disclosure of detailed information about investment property [Table]**

..(1)

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

Type of investment property [Axis]	1			Accumulated depreciation and impairment [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Nature of investment property	Leasehold Land	Leasehold Land		Leasehold Land
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Depreciation, investment property				1,663
Increase (decrease) through other changes, investment property	0	-1		-1
Total increase (decrease) in investment property	0	-1		1,662
Investment property at end of period	1,64,627	1,64,627	1,64,628	27,412

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Disclosure of detailed information about investment property [Table]

..(2)

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

Type of investment property [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	1		2	
	Accumulated depreciation and impairment [Member]		Gross carrying amount [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Nature of investment property	Leasehold Land		Building	Building
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Depreciation, investment property	1,663			
Increase (decrease) through other changes, investment property	1		-1	
Total increase (decrease) in investment property	1,664		-1	0
Investment property at end of period	25,750	24,086	8,07,463	8,07,464

Disclosure of detailed information about investment property [Table]

..(3)

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

Type of investment property [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	2			
	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Nature of investment property		Building	Building	
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Depreciation, investment property		12,765	12,765	
Increase (decrease) through other changes, investment property		0	-1	
Total increase (decrease) in investment property		12,765	12,764	
Investment property at end of period	8,07,464	1,02,051	89,286	76,522

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of investment property [TextBlock]	Textual information (5) [See below]	
Disclosure of detailed information about investment property [TextBlock]		
Depreciation method, investment property, cost model	St raight Line Method.	St raight Line Method.
Useful lives or depreciation rates, investment property, cost model	see textual information	see textual information



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Textual information (5)

Disclosure of investment property [Text Block]

Disclosure for Investment Properties

Amount Recognised in Profit or Loss for Investment Property

(Amount in Rs. '000)

Particulars	For Year ended March 31, 2019	For Year ended March 31, 2018
Rental income	-	-
Less: Direct Operating expenses from property that generated rental income	-	(11,736)
Less: Direct Operating expenses from property that did not generated rental income	(11,735)	-
Profit/ (Loss) from Investment Property before Depreciations	(11,735)	(11,736)
Less: Depreciations	(14,428)	(14,428)
Profit/ (Loss) from Investment Property	(26,163)	(26,163)

Contractual Obligations

There are no contractual obligations to purchase, construct or develop investment property or for repairs, maintenance or enhancements.

Leasing Arrangements

Certain Investment Properties are leased to tenants under long term operating leases with rental payable monthly. Minimum lease payments receivable under non cancellable operating leases of Investment properties:



Within one year

As at
Mar 31

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Later than one year but not later than 5 years	-	-
Later than 5 years	-	-
	-	-

Fair Value (Amount in Rs.'000)

Particulars	As at Mar 31, 2019	As at Mar 31, 2018
Investment Property	66,56,000	66,56,000
	66,56,000	66,56,000

Estimation of Fair Value

The Company's investment properties is a 14,973 sq mtr plot at Maharaja Ranjeet Singh Marg, Minto Road, New Delhi, 110002. The valuation of the property is based on valuations performed by Duff & Phelps India Private Limited, an accredited independent valuer. Duff & Phelps India Private Limited is a specialist in valuing these types of investment properties. The valuation was carried out by following guidance of Indian Accounting Standards (Ind AS) 16 & 113. The main inputs used are market rate based on the comparable transactions & industry data, circle rate prevailing in the area and replacement cost due to paucity of bigger land plots available for sale in near vicinity to the subject property.

The company has no restrictions on the realisability of its investment properties and no contractual obligations to purchase, construct or develop investment properties or for repairs, maintenance and enhancements.



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

..(1)

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

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

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of other intangible assets [TextBlock]		
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

[401000] Notes - Biological assets other than bearer plants

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

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

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

..(1)

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

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Other financial assets at amortised cost class [Member]	
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets, category [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	2,492	1,980	2,492	1,980
Financial assets, at fair value	0	0	0	0
Depreciation of other financial assets at cost class	Refer to child member	Refer to child member	Refer to child member	Refer to child member



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Disclosure of financial assets [Table]

..(2)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 1 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	2,492	1,980	2,492	1,980
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Trade Receivables and Cash & Cash Equivalent	Trade Receivables and Cash & Cash Equivalent

Disclosure of financial liabilities [Table]

..(1)

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

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]			
Categories of financial liabilities [Axis]	Financial liabilities, category [Member]		Financial liabilities at amortised cost, category [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	15,42,814	15,41,356	15,42,814	15,41,356
Financial liabilities, at fair value	0	0	0	0

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

	01/04/2018 to 31/03/2019
Disclosure of financial instruments [TextBlock]	Textual information (6) [See below]
Disclosure of financial assets [TextBlock]	
Disclosure of financial assets [Abstract]	
Disclosure of financial liabilities [TextBlock]	
Disclosure of financial liabilities [Abstract]	
Disclosure of credit risk [TextBlock]	
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]	
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]	
Disclosure of credit risk exposure [TextBlock]	
Disclosure of credit risk exposure [Abstract]	
Disclosure of provision matrix [TextBlock]	
Disclosure of provision matrix [Abstract]	
Disclosure of financial instruments by type of interest rate [TextBlock]	
Disclosure of financial instruments by type of interest rate [Abstract]	



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Textual information (6)

Disclosure of financial instruments [Text Block]

Financial Instruments - Accounting Classification and Fair Value Measurements

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

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

1. Fair value of cash and short term deposits, trade and other short receivables, trade payables , other current liabilities , short term loans from banks and other financial institutions approximate their carrying amounts largely due to the short term maturities of these instruments

The company uses the following hierarchy for determining and disclosing the fair value of financial instruments by valuation technique:

Level: 1 Quoted (unadjusted) prices in active markets for identical assets or liabilities.

Level 2 Other techniques for which all inputs which have a significant effect on the recorded fair value are observables, either directly or indirectly

Level 3 : Techniques which use inputs that have a significant effect on the recorded fair value that are not based on observable market data.

The management assessed that trade receivables, cash and cash equivalents, other recoverable, trade payables, other financial liabilities approximate their carrying amounts largely due to the short term maturities of these instruments.



Management Objective and Policies

Financial risk management is to ensure that the Company has adequate and and scope of the business. The objective is to minimize the impact of such risks on the performance of the Company. The Company's financial risk management policy is set by the Board of Directors.

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The Company's principal financial liabilities comprise trade payables and other liabilities. The main purpose of these financial instruments is to raise finance for operations. It has various financial assets such as loans, advances, land advances, trade receivables, cash which arise directly from its operation.

The Company's activities expose it to a variety of financial risks: credit risk, liquidity risk and market risk.

Credit risk:

It is one party to a financial instrument or customer contract will cause a financial loss due to non fulfillment of its obligations under a financial instrument or customer contract for the other party, leading to a finance loss. The Company's credit risks relate to the leasing activities and non payment of lease rent by leasee. The customer credit risk is managed by leasing out the properties to group companies or related companies. Since all the trade receivables are related companies there is no or minimal risk of default by customers as the rental are to be recovered from within group.

Liquidity risk:

The risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset. The Company's cash flow is a mix of cash flow from collections from customers, leasing and interest income. Further, the company obtains sub-ordinate debts and other debts from the Holding Company to meet out the operational cost.



Market Risk :

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Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. The company is exposed to 2 types of market risks namely currency risk and interest rate risk. Financial Instruments affected by market risk include loans and borrowings and deposits. The company monitors the risks arising out of trade payables on a regular basis with the help of the group treasury team. Further the company may enter into derivatives if the exposure arising out of these risks exceeds significantly.

Currency Risk:

There is no currency risk since all operations are in INR.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's exposure to the risk of changes in market interest rates is not managed by taking interest free loan.

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

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	-7,675	-239
Net cash flows from (used in) operating activities	-7,675	-239
ws from (used in) financing activities, continuing	8,187	0
ws from (used in) financing activities	8,187	0



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[400100] Notes - Equity share capital**Disclosure of classes of equity share capital [Table]**

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity Shares
Number of shares authorised	[shares] 36,00,000	[shares] 36,00,000		[shares] 36,00,000
Value of shares authorised	36,000	36,000		36,000
Number of shares issued	[shares] 35,63,600	[shares] 35,63,600		[shares] 35,63,600
Value of shares issued	35,636	35,636		35,636
Number of shares subscribed and fully paid	[shares] 35,63,600	[shares] 35,63,600		(A) [shares] 35,63,600
Value of shares subscribed and fully paid	35,636	35,636		35,636
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] 35,63,600	[shares] 35,63,600		[shares] 35,63,600
Total value of shares subscribed	35,636	35,636		35,636
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 35,63,600	[shares] 35,63,600		[shares] 35,63,600
Value of shares called	35,636	35,636		35,636
Value of shares paid-up	35,636	35,636		35,636
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 35,63,600	[shares] 35,63,600	[shares] 35,63,600	[shares] 35,63,600
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Total increase (decrease) in share capital	0	0		0
Equity share capital at end of period	35,636	35,636	35,636	35,636
Rights preferences and restrictions attaching to class of share capital				Textual information (7) [See below]
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] 35,63,600	[shares] 35,63,600		(B) [shares] 35,63,600
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 35,63,600	[shares] 35,63,600		[shares] 35,63,600
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]				
Application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
				Equity Shares



above shares 3,553,601 are allotted as fully paid up under demerger scheme sanctioned by department of company affairs, Govt of India vide its order. 601 equity shares are held by holding company: Reliance Communications. Records of the company, including its register of shareholder/ member and shareholders regarding beneficial interest, the above shareholding represents both the legal and beneficial ownership of shares.

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Twenty eight shares are jointly held for statutory requirement with six individual of which Reliance Communication Limited has ownership and beneficial interest.

Disclosure of classes of equity share capital [Table]

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Equity Shares	
Number of shares authorised	[shares] 36,00,000	
Value of shares authorised	36,000	
Number of shares issued	[shares] 35,63,600	
Value of shares issued	35,636	
Number of shares subscribed and fully paid	[shares] 35,63,600	
Value of shares subscribed and fully paid	35,636	
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] 35,63,600	
Total value of shares subscribed	35,636	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 35,63,600	
Value of shares called	35,636	
Value of shares paid-up	35,636	
Par value per share	[INR/shares] 10	
Amount per share called in case shares not fully called	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Total increase (decrease) in number of shares outstanding	[shares] 0	
Number of shares outstanding at end of period	[shares] 35,63,600	[shares] 35,63,600
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Total increase (decrease) in share capital	0	
Equity share capital at end of period	35,636	35,636
Rights preferences and restrictions attaching to class of share capital	Textual information (8) [See below]	
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] 35,63,600	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 35,63,600	
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	
Type of share	Equity Shares	

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

..(1)

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Classes of equity share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Name of shareholder [Member]		Shareholder 1 [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Name of shareholder	Refer to child member	Refer to child member	RELIANCE COMMUNICATIONS LIMITED	RELIANCE COMMUNICATIONS LIMITED
CIN of shareholder			L45309MH2004PLC147531	L45309MH2004PLC147531
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company	[shares] 35,63,600	[shares] 35,63,600	[shares] 35,63,600	[shares] 35,63,600
Percentage of shareholding in company	100.00%	100.00%	100.00%	100.00%

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of notes on equity share capital explanatory [TextBlock]	Textual information (9) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether money raised from public offering during year	No	No

Textual information (7)

Rights preferences and restrictions attaching to class of share capital

The company has only one class of Equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of Liquidation of the company, the holder of equity share will be entitled to receive remaining assets of the company, after distribution of all the preferential amounts. The distribution will be in proportion to the number of the Equity shares held by the shareholders.

Textual information (8)

Rights preferences and restrictions attaching to class of share capital

The company has only one class of Equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of Liquidation of the company, the holder of equity share will be entitled to receive remaining assets of the company, after distribution of all the preferential amounts. The distribution will be in proportion to the number of the Equity shares held by the shareholders.



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Textual information (9)

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

(b) The rights, preferences and restrictions attaching to equity shares including restrictions on the distribution of dividends and the repayment of capital;

The company has only one class of Equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of Liquidation of the company, the holder of equity share will be entitled to receive remaining assets of the company, after distribution of all the preferential amounts. The distribution will be in proportion to the number of the Equity shares held by the shareholders.

*As per the records of the company, including its register of shareholder/ member and other declarations received from the shareholders regarding beneficial interest, the above shareholding represents both the legal and beneficial ownership of shares. Six shares are jointly held for statutory requirement with six individual of which Reliance Communication Limited has ownership and beneficial interest.

[400300] Notes - Borrowings

Classification of borrowings [Table]

..(1)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]			
Subclassification of borrowings [Axis]	Secured/Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
₹	15,35,707	15,27,520	15,35,707	15,27,520



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Classification of borrowings [Table]

..(2)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Loans and advances from related parties [Member]		Loans and advances from others [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	15,35,707	15,27,520	(A) 15,35,707	15,27,520

Footnotes

(A) Loan from the holding Company is Interest Free loan and payable on demand. Loans from globalcom IDC : 8188

[612700] Notes - Income taxes

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

	01/04/2018 to 31/03/2019		
Disclosure of income tax [TextBlock]	Textual [See below]	information	(10)



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Textual information (10)

Disclosure of income tax [Text Block]

Particulars	As at March 31, 2019	As at March 31, 2018
Deferred Tax Assets		
Related to carried forward loss	1,54,197	1,43,290
Related to timing difference on depreciation / amortisation	83,395	92,582
Disallowances, if any, under the Income Tax Act, 1961	-	28,978
	2,37,592	2,64,849
Deferred Tax Liabilities		
Excess depreciation as per companies act over income tax act	-	-
	-	-
Net Deferred Tax Assets	2,37,592	2,64,849
Differed Tax Income/ Loss for the year/ quarter	(27,258)	21,067

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

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

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



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

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

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

[401100] Notes - Subclassification and notes on liabilities and assets**Classification of inventories [Table]**

..(1)

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

Classification of inventories [Axis]	Company inventories [Member]	
	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Classification of inventories [Abstract]		
Classification of inventories [Line items]		
Inventories	0	0

Other current liabilities, others [Table]

..(1)

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

Other current liabilities, others [Axis]	1		2	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	10	10	17,476	11,876
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	TDS Payable	TDS Payable	Expenses Payable	Expenses Payable
Other current liabilities, others	10	10	17,476	11,876

Other current assets others [Table]

..(1)

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

Other current assets others [Axis]	1		2	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	18,484	18,484	11,134	11,134
Other current assets others [Abstract]				
Other current assets others [Line items]				
Other current assets others	Security Deposits	Security Deposits	Mobilization Advance	Mobilization Advance
Other current assets, others	18,484	18,484	11,134	11,134



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Other current assets others [Table]

..(2)

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Other current assets others [Axis]	3		4	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	281	281	-29,899	-29,899
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Advance to Supplier and Contractors	Advance to Supplier and Contractors	Less: Provision for doubtful advances	Less: Provision for doubtful advances
Other current assets, others	281	281	-29,899	-29,899

Other current assets others [Table]

..(3)

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

Other current assets others [Axis]	5	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Other current assets notes [Abstract]		
Other current assets [Abstract]		
Other current assets, others	2,001	2,001
Other current assets others [Abstract]		
Other current assets others [Line items]		
Description of other current assets others	EMD Deposits	EMD Deposits
Other current assets, others	2,001	2,001

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

	31/03/2019	31/03/2018
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Advances, non-current	0	0
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	0	0
Other balances with banks	(A) 2,492	(B) 1,980
Total balance with banks	2,492	1,980
Cash on hand	0	0
Total cash and cash equivalents	2,492	1,980
Total cash and bank balances	2,492	1,980
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 assets	2,001	2,001
Interest accrued on borrowings	0	0
Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Debentures claimed but not paid	0	0
Public deposit payable, current	0	0
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities	(C) 17,486	(D) 11,886



es

counts : 2492

counts : 1980

at liabilities : 17486

(D) Other current liabilities : 11886

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[401200] Notes - Additional disclosures on balance sheet

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (11) [See below]	
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Total contingent liabilities	0	0
Total contingent liabilities and commitments	0	0
Details regarding dividends [Abstract]		
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Details of deposits [Abstract]		
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Details of share application money received and paid [Abstract]		
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 0	[pure] 0
Number of person share application money paid as at end of year	[pure] 0	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0
Share application money received and due for refund	0	0
Details regarding cost records and cost audit[Abstract]		
Details regarding cost records [Abstract]		
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	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

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Textual information (11)

Disclosure of additional balance sheet notes explanatory [Text Block]

Other Disclosures

Basis of Preparation of Financial Statements

The Company incurred a net loss of Rs.5,35,44,374 for the year ended 2018-19 and, as of that date, the Company's current liabilities exceeded its total assets by Rs. 58,44,45,869. The Company is wholly owned subsidiary company of Reliance Communication Limited. Reliance Communication Limited is under resolution process under the Insolvency and Bankruptcy Code 2016 (IBC). As a consequence, management and operation of the Holding Company are under the control and custody of Resolution Professionals (RPs) appointed vide Hon'ble NCLT orders dated May 18. These factors,, indicate that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern.

However, the Company does not have any intention to suspend the operational activities. The company holds building on leased hold land with built up area of approximately 15000 square meters with multi-level basement parking spread across two level and valued for Rs. 666 crores approximately as on 1st April 2015 by an independent valuer. Management estimates, current market value of the property in the same range as on 31st March 2019, which exceeds the accumulated losses by approx. Rs.600 crores. The company does not have any external borrowing and current liabilities consists of mainly borrowings from the holding and fellow subsidiary companies. The company is in process of exploring the opportunity for renting out the property. In view of the management's expectation of the successful renting of the property in near future, the financial statements have been prepared on a going concern basis.

Disclosure of Compliance with IND AS

The Company has adopted Indian Accounting Standards ("Ind-AS") and these financial statements have been prepared in accordance with the principles of recognition and measurement of Ind AS, prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder. Accordingly, the annual financial statements of the previous periods are restated as per Ind AS.

In the opinion of the management, the current assets and loans & advances are at least equal to the value stated in the Balance Sheet, if realized in the ordinary course of business.

Balances with Trade receivables / trade payables are subject to confirmation/ reconciliation.

Approval of financial statements

The financial statements were approved by the Board of Directors on Sept 5, 2019.



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[611800] Notes - Revenue

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

	01/04/2018 to 31/03/2019
Disclosure of revenue [TextBlock]	Textual information (12) [See below]

Textual information (12)**Disclosure of revenue [Text Block]****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.

Interest income on investment is recognised on time proportion basis. Dividend is considered when right to receive is established.

[612400] Notes - Service concession arrangements

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of service concession arrangements [TextBlock]		
Whether there are any service concession arrangements	No	No

[612000] Notes - Construction contracts

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

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

[612600] Notes - Employee benefits

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Employee benefits [TextBlock]	Textual [See below]	
Defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	No	No



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Textual information (13)

Disclosure of employee benefits [Text Block]

Employee Benefits

At present the Company does not have any employee, hence no provision in accordance with the Indian Accounting Standard-19 'Employee Benefit' prescribed under the Companies (Indian Accounting Standards) Rules, 2015, has been made.

[612800] Notes - Borrowing costs

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

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



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[700100] Notes - Key managerial personnels and directors remuneration and other information**Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)**

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

Key managerial personnels and directors [Axis]	1	2	3	4
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	(A) GAURANG CHHOTALAL SHAH	(B) PRAKASH SHENOY	RAKESH GUPTA	GOURAV RANAWAT SINGH
Director identification number of key managerial personnel or director	00004408	00005394	00130829	08301161
Date of birth of key managerial personnel or director	13/12/1961	01/05/1973		
Designation of key managerial personnel or director	Director	Director	Director	Director
Qualification of key managerial personnel or director	M.Com, FCS	B.Com, LLB,ACS		
Shares held by key managerial personnel or director	[shares] 1	[shares] 1	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	0	0	0	0
Perquisites key managerial personnel or director	0	0	0	0
Profits in lieu of salary key managerial personnel or director	0	0	0	0
Gross salary to key managerial personnel or director	0	0	0	0
Sitting fees key managerial personnel or director	0	0	0	0
Stock option key managerial personnel or director	0	0	0	0
Sweat equity key managerial personnel or director	0	0	0	0
Commission as percentage of profit key managerial personnel or director	0	0	0	0
Other commission key managerial personnel or director	0	0	0	0
Other compensation key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	0	0	0	0

Footnotes

(A) , resigned with effect from August 08, 2019

(B) , resigned with effect from August 08, 2019

[612200] Notes - Leases

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



	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
es [TextBlock]		
ny has entered into any lease agreement		
erating lease has been converted to financial lease or		

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[612300] Notes - Transactions involving legal form of lease

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

[612900] Notes - Insurance contracts

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

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

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

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

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

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

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	0	0
Revenue from sale of services	0	0
Total revenue from operations	0	0
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Total interest income	0	0
Dividend income [Abstract]		
Total dividend income	0	0
Other non-operating income [Abstract]		
Miscellaneous other non-operating income	(A) 53	(B) 27,764
Total other non-operating income	53	27,764
Total other income	53	27,764
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Total interest expense	0	0
Total finance costs	0	0
Employee benefit expense [Abstract]		
Salaries and wages	0	0
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Total employee benefit expense	0	0
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	(C) 39,569	(D) 41,538
Total depreciation, depletion and amortisation expense	39,569	41,538
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	(E) 5,291	(F) 5,291
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	383	721
Rates and taxes excluding taxes on income [Abstract]		
Total rates and taxes excluding taxes on income	0	0
Legal professional charges	46	35
Directors sitting fees	0	60
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Payments to auditor [Abstract]		
Payment for audit services	95	95
Total payments to auditor	95	95
CSR expenditure	0	0
Miscellaneous expenses	(G) 8,213	(H) 1,18,991
penses	(I) 14,028	(J) 1,25,193
stract]		
tax		0

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Footnotes

- (A) Balances written back : 0 Others : 53
 (B) Balances written back : 27764 Others : 0
 (C) Property, Plant and Equipment : 25141 Investment Property : 14428
 (D) Property, Plant and Equipment : 27110 Investment Property : 14428
 (E) Lease Rent : 5291
 (F) Lease Rent : 5291
 (G) Other Miscellaneous Expenses : 1 Rates & Taxes : 6444 Interest on Service Tax : 8 Interest on GST : 16 Interest on TDS : 0
 Interest on Property Tax demand : 1744 Provision for Doubtful debts : 0 Provision for Doubtful advances : 0
 (H) Other Miscellaneous Expenses : 3 Rates & Taxes : 6444 Interest on Service Tax : 1 Interest on GST : 0 Interest on TDS : 8
 Interest on Property Tax demand : 0 Provision for Doubtful debts : 82636 Provision for Doubtful advances : 29899
 (I) Other Expenses : 14028
 (J) Other Expenses : 125193

[613200] Notes - Cash flow statement

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

	31/03/2019	31/03/2018	31/03/2017
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	2,492	1,980	2,219
Cash and cash equivalents	2,492	1,980	

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

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Additional information on profit and loss account explanatory [TextBlock]	Textual information (14) [See below]	
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Total revenue from sale of products	0	0
Total revenue from sale of services	0	0
Gross value of transaction with related parties	0	0
Bad debts of related parties	0	0

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Textual information (14)

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

Payment to Auditors (Amount in Rs. '000)

Particulars	For Year ended March 31, 2019	For Year ended March 31, 2018
As auditors		
Audit Fee	50	50
Limited Review	45	45
Total	95	95

[611200] Notes - Fair value measurement

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of fair value measurement [TextBlock]		
Disclosure of fair value measurement of assets [TextBlock]		
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 Thousands of INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of entity's operating segments [TextBlock]	Textual information (15) [See below]	
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Whether there are any major customers [TextBlock]		
Whether there are any major customers	No	No



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Textual information (15)

Disclosure of entity's operating segments [Text Block]

Segment Reporting

There are no reportable segments in accordance with Indian Accounting Standard-108 'Operating Segment' prescribed under the Companies (Indian Accounting Standards) Rules, 2015.

[610700] Notes - Business combinations

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	No	No
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No



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[611500] Notes - Interests in other entities

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	No	No
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	No	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

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

..(1)

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Categories of related parties [Axis]	Parent [Member]		Subsidiaries [Member]	
Related party [Axis]	1		2	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	RELIANCE COMMUNICATIONS LIMITED	RELIANCE COMMUNICATIONS LIMITED	ZAPAK DIGITAL ENTERTAINMENT LIMITED	ZAPAK DIGITAL ENTERTAINMENT LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	L45309MH2004PLC147531	L45309MH2004PLC147531	U99999MH2005PLC158036	U99999MH2005PLC158036
Description of nature of transactions with related party	As per noted on related party	As per noted on related party	As per noted on related party	As per noted on related party
Description of nature of related party relationship	Holding company	Holding company	Fellow Subsidiary Company	Fellow Subsidiary Company
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
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

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



	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Related party [TextBlock]	Textual information (16) [See below]	
Are any related party transactions during year	Yes	
Transactions between related parties [TextBlock]		
Does it applies exemption in Ind AS 24.25	No	
Is company is subsidiary company	Yes	
Under which company is subsidiary	See below	

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Textual information (16)

Disclosure of related party [Text Block]

Related Party Disclosures

As per the Indian Accounting Standard-24 prescribed under the Companies (Indian Accounting Standards) Rules, 2015, the Company's related parties and transactions are disclosed below:

Parties where control exists

Reliance Communications Limited	Holding Company

Fellow Subsidiary Company

Zapak Digital Entertainment Limited	Fellow Subsidiary Company

Directors- are collectively responsible for all the decision being made

Shri Prakash Shenoy

Shri Gaurang Shah

Shri Hitesh Chawda

Shri Satyendra M. Sarupria

Shri Prathiv Parekh

Details of transactions and closing balances

Particulars

For Year ended
March 31, 2019

For Year ended
March 31, 2018



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Transaction with Directors

Sitting Fees - 60

Advance Taken

Reliance Communications Limited 2,001 2,001

Outstanding Balances: As at Mar 31, 2019 As at March 31, 2018

Loan Taken

Reliance Communications Limited 15,27,520 15,27,520

Payable

Reliance Communications Limited 7,107 7,107

[611700] Notes - Other provisions, contingent liabilities and contingent assets**Disclosure of contingent liabilities [Table]**

..(1)

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

Classes of contingent liabilities [Axis]	Tax contingent liability [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of contingent liabilities [Abstract]		
Disclosure of contingent liabilities [Line items]		
Description of nature of obligation, contingent liabilities	Textual information (17) [See below]	Textual information (18) [See below]
Estimated financial effect of contingent liabilities	2,700	2,700

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



	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Other provisions, contingent liabilities and contingent assets		
Contingent liabilities [TextBlock]		
There are any contingent liabilities		

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Textual information (17)

Description of nature of obligation, contingent liabilities

Income Tax The Company has filled an appeal before ITAT against penalty u/s 271(1)(c) dated 31.03.2009 for Assessment Year 2003-04. The Company is of opinion the demand is not tenable hence, no provision has been accounted in the Books of accounts.

Textual information (18)

Description of nature of obligation, contingent liabilities

Income Tax The Company has filled an appeal before ITAT against penalty u/s 271(1)(c) dated 31.03.2009 for Assessment Year 2003-04. The Company is of opinion the demand is not tenable hence, no provision has been accounted in the Books of accounts.

[700200] Notes - Corporate social responsibility

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

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

[610500] Notes - Events after reporting period

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of events after reporting period [TextBlock]	Textual information (19) [See below]	
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

Textual information (19)

Disclosure of events after reporting period [Text Block]

Events occurring after the reporting period

(a) Other events

There are no events occurring after the reporting period which have material impact on the financials.



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[612500] Notes - Share-based payment arrangements

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

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

[613000] Notes - Earnings per share

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of earnings per share [TextBlock]	Textual information (20) [See below]	
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

Textual information (20)**Disclosure of earnings per share [Text Block]****Earning per Equity Share**

Particulars	For Year ended March 31, 2019	For Year ended March 31, 2018
Nominal Value of Equity Shares (Rs.)	10	10
Profit/ (Loss) attributable to Equity Shareholders	(5,35,44,374)	(13,89,66,530)
Weighted Average number of Equity Shares outstanding during the period	35,63,601	35,63,601
Earnings per Share	(15.03)	(39.00)



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[610900] Notes - First time adoption

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

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



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CAMPION PROPERTIES LIMITED
Standalone Financial Statements for period 01/04/2019 to 31/03/2020

[700300] Disclosure of general information about company

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Name of company	CAMPION PROPERTIES LIMITED	
Corporate identity number	U55101MH2001PLC218815	
Permanent account number of entity	AABCH1761P	
Address of registered office of company	H Block, 1st Floor Dhirubhai Ambani Knowledge City Navi Mumbai Thane MH 400710 IN	
Type of industry	Commercial and Industrial	
Registration date	23/08/2001	
Whether company is listed company	No	
Date of board meeting when final accounts were approved	30/07/2020	
Date of start of reporting period	01/04/2019	01/04/2018
Date of end of reporting period	31/03/2020	31/03/2019
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Thousands	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	No	
Whether books of account and other books and papers are maintained on cloud	No	

[700600] Disclosures - Directors report

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

..(1)

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

Principal business activities of company [Axis]	Product/service 1 [Member]
	01/04/2019 to 31/03/2020
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	Real estate activities/Rental Income
Description of main product/service	Real estate activities/Rental Income
NIC code of product/service	6810
Percentage to total turnover of company	100.00%



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Particulars of holding, subsidiary and associate companies [Table]

..(1)

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

Particulars of companies [Axis]	1
	01/04/2019 to 31/03/2020
Particulars of holding, subsidiary and associate companies [Abstract]	
Particulars of holding, subsidiary and associate companies [LineItems]	
Name of company	RELIANCE COMMUNICATIONS LIMITED
Country of incorporation of company	INDIA
CIN of company	L45309MH2004PLC147531
Type of company	HOLDING COMPANY
Percentage of shares held	100.00%
Applicable section	Section 2(46)

Details of shareholding of promoters [Table]

..(1)

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

Promoters [Axis]	1	
	01/04/2019 to 31/03/2020	31/03/2019
Total number of shares held at end of period	[shares] 35,63,601	[shares] 35,63,601
Percentage of total shares held at end of period	100.00%	100.00%
Details of shareholding of promoters [Abstract]		
Details of shareholding of promoters [LineItems]		
Shareholder's name	Reliance Communications Limited	
Total number of shares held at end of period	[shares] 35,63,601	[shares] 35,63,601
Percentage of total shares held at end of period	100.00%	100.00%
Total number of shares held at end of period	[shares] 35,63,601	[shares] 35,63,601
Percentage of total shares held at end of period	100.00%	100.00%
Total number of shares held at end of period	[shares] 35,63,601	[shares] 35,63,601
Percentage of total shares held at end of period	100.00%	100.00%
Total number of shares held at end of period	[shares] 35,63,601	[shares] 35,63,601
Percentage of total shares held at end of period	100.00%	100.00%

Details of change in promoters' shareholding [Table]

..(1)

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

Promoters [Axis]	1	
Change in shareholding [Axis]	Shareholding [Member]	
	31/03/2020	31/03/2019
Total number of shares held at end of period	[shares] 35,63,601	[shares] 35,63,601
Percentage of total shares held at end of period	100.00%	100.00%
Total number of shares held at end of period	[shares] 35,63,601	[shares] 35,63,601
Percentage of total shares held at end of period	100.00%	100.00%
Details of change in promoters' shareholding [Abstract]		
Details of change in promoters' shareholding [LineItems]		
Total number of shares held at end of period	[shares] 35,63,601	[shares] 35,63,601
Percentage of total shares held at end of period	100.00%	100.00%
Total number of shares held at end of period	[shares] 35,63,601	[shares] 35,63,601
Percentage of total shares held at end of period	100.00%	100.00%
Total number of shares held at end of period	[shares] 35,63,601	[shares] 35,63,601
Percentage of total shares held at end of period	100.00%	100.00%

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Details of shareholding pattern of top 10 shareholders [Table]

..(1)

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

Name of top 10 shareholder [Axis]	Name of top 10 shareholder [Member]	
Change in shareholding [Axis]	Shareholding [Member]	
	31/03/2020	31/03/2019
Total number of shares held at end of period	[shares] 35,63,601	[shares] 35,63,601
Percentage of total shares held at end of period	100.00%	100.00%
Total number of shares held at end of period	[shares] 35,63,601	[shares] 35,63,601
Percentage of total shares held at end of period	100.00%	100.00%
Total number of shares held at end of period	[shares] 35,63,601	[shares] 35,63,601
Percentage of total shares held at end of period	100.00%	100.00%
Details of shareholding pattern of top 10 shareholders [Abstract]		
Details of shareholding pattern of top 10 shareholders [LineItems]		
Total number of shares held at end of period	[shares] 35,63,601	[shares] 35,63,601
Percentage of total shares held at end of period	100.00%	100.00%
Total number of shares held at end of period	[shares] 35,63,601	[shares] 35,63,601
Percentage of total shares held at end of period	100.00%	100.00%

Details of directors signing board report [Table]

..(1)

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

Directors signing board report [Axis]	1	2
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
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	GOURAV	RAKESH
Middle name of director	RANAWAT	
Last name of director	SINGH	GUPTA
Designation of director	DIRECTOR	DIRECTOR
Director identification number of director	08301161	00130829
Date of signing board report	30/07/2020	30/07/2020

Details of shareholding pattern [Table]

..(1)

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

Shareholding pattern [Axis]	Shareholders [Member]		Promoters [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	31/03/2019
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 35,63,595	[shares] 35,63,595	[shares] 35,63,595	[shares] 35,63,595
Number of physical shares held end of period	[shares] 6	[shares] 6	[shares] 6	[shares] 6
Total number of shares held at end of period	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%

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Details of shareholding pattern [Table]

..(2)

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

Shareholding pattern [Axis]	Indian [Member]		Corporate bodies [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	31/03/2019
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 35,63,595	[shares] 35,63,595	[shares] 35,63,595	[shares] 35,63,595
Number of physical shares held end of period	[shares] 6	[shares] 6	[shares] 6	[shares] 6
Total number of shares held at end of period	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Total number of shares held at end of period	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Total number of shares held at end of period	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%



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	01/04/2019 to 31/03/2020	31/03/2019
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]	
Description of state of companies affair	As per Director's Report	
Disclosure relating to amounts if any which is proposed to carry to any reserves	As per Director's Report	
Disclosures relating to amount recommended to be paid as dividend	As per Director's Report	
Details regarding energy conservation	As per Director's Report	
Details regarding technology absorption	As per Director's Report	
Details regarding foreign exchange earnings and outgo	As per Director's Report	
Disclosures in director's responsibility statement	As per Director's Report	
Details of material changes and commitment occurred during period affecting financial position of company	As per Director's Report	
Particulars of loans guarantee investment under section 186 [TextBlock]	As per Director's Report	
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	As per Director's Report	
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	No	
Date of board of directors' meeting in which board's report referred to under section 134 was approved	30/07/2020	
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	As per Director's Report	
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]		
Particulars of holding, subsidiary and associate companies [Abstract]		
Details of shareholding pattern [Abstract]		
Number of demat shares held at end of period	[shares] 35,63,595	[shares] 35,63,595
Number of physical shares held end of period	[shares] 6	[shares] 6
Total number of shares held at end of period	[shares] 35,63,601	[shares] 35,63,601
Percentage of total shares held at end of period	100.00%	100.00%
Percentage of change in shares held during year	0.00%	
Details of shareholding of promoters [Abstract]		
Total number of shares held at end of period	[shares] 35,63,601	[shares] 35,63,601
Percentage of total shares held at end of period	100.00%	100.00%
Percentage of change in shares held during year	0.00%	
Details of change in promoters shareholding [TextBlock]		
Details of change in promoters' shareholding [Abstract]		
Total number of shares held at end of period	[shares] 35,63,601	[shares] 35,63,601
Percentage of total shares held at end of period	100.00%	100.00%
Details of shareholding pattern of top 10 shareholders [Abstract]		
Total number of shares held at end of period	[shares] 35,63,601	[shares] 35,63,601
Percentage of total shares held at end of period	100.00%	100.00%
Details of shareholding pattern of directors and key managerial personnel [TextBlock]		
Details of shareholding pattern of directors and key managerial personnel [Abstract]		
Total number of shares held at end of period	[shares] 35,63,601	[shares] 35,63,601
Percentage of total shares held at end of period	100.00%	100.00%
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	As per Director's Report	
Companies covered under section 178(1) on appointment and remuneration including other matters under section 178(3) [TextBlock]	As per Director's Report	
Statement on development and implementation of risk policy [TextBlock]	As per	
Statement on development and implementation by company on responsibility initiatives taken during year		
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]		



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Disclosure of financial summary or highlights [TextBlock]	As per Director's Report	
Disclosure of change in nature of business [TextBlock]	As per Director's Report	
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	As per Director's Report	
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	As per Director's Report	
Details relating to deposits covered under chapter v of companies act [TextBlock]	As per Director's Report	
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	As per Director's Report	
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	As per Director's Report	
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	As per Director's Report	
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	As per Director's Report	
Details of remuneration of director or managerial personnel [Abstract]		
Number of meetings of board		4
Details of signatories of board report [Abstract]		
Name of director signing board report [Abstract]		



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Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

Directors' Report

Dear Shareowners,

Your Directors present the 18 th Annual Report and the audited accounts of the Company for the financial year ended March 31, 2020.

Financial performance and Business Operations

During the year under review, your Company has not earned any income against Rs. 0.53 lacs in the previous year. The Company has incurred loss of Rs. 459.99 lacs for the year as compared to loss of Rs. 535.44 lacs in the previous year.

Dividend

During the year under review, the Board of Directors has not recommended any dividend on the equity shares of the Company.

Reserve

In view of the loss, no amount has been carried to any reserve.

Subsidiary / Holding Company

There was no subsidiary company as on March 31, 2020. Reliance Communications Limited(RCOM) remains the holding company.

RCOM is under Corporate Insolvency Resolution Process pursuant to the provisions of the Insolvency and Bankruptcy Code, 2016 and its affairs, business and assets are being managed by, and the powers of the board of directors of RCOM are vested in, the Resolution Professional appointed by Hon'ble National Company Law Tribunal, Mumbai Bench, Mumbai.

Deposits

The Company has not accepted deposit from the public falling within the ambit of Section 73 of the Companies Act, 2013 (Act) and the Companies (Acceptance of Deposits) Rules, 2014.

Particulars of Loans, Guarantees or Investments

The Company has not made any loans, provided any guarantee or made any investments within the preview of Section 186 of the Act .

Directors

Shri Gourav Ranawat Singh (DIN: 08301161), Director is retiring by rotation at the ensuing Annual General Meeting and is eligible for re-appointment, offers herself for re-appointment at the ensuing Annual General Meeting.

Shri Vinay Soni was appointed as Additional Directors of the Company with effect from November 12, 2019 and are eligible for appointment as a Director at the ensuing Annual General Meeting and Smt. Suchitra Maharana resigned as Director of the Company, with effect from November 12, 2019. The Company places on record appreciation for the guidance received from her during her tenure as Director of the Company.

Key Managerial Personnel

As per Section 203 of the Act, the Company is not required to appoint Key Managerial Personnel of the Company.

Policy on Directors, Key Managerial Personnel and other Senior Employees Appointment and Remuneration

The Nomination and Remuneration Committee of the Board has devised a policy for selection and appointment of Directors, Key Managerial Personnel and Senior Management and their Remuneration. The Committee has formulated the criteria for determining the qualifications, positive attributes and independence of a Director. Further, the Committee has also devised a policy relating to remuneration for Wholtime Directors, Key Managerial Personnel and senior management employees of the Company. The policy on the above is attached as Annexure - A .

Evaluation of Directors, Board and Committees

As per the requirement of the Act, policy for performance evaluation of the individual directors, Board and its Committee, which includes criteria for performance evaluation not applicable to the Company.

Directors' Responsibility Statement

Pursuant to the requirements under Section 134(3)(c) of the Companies Act, 2013 with respect to Directors' Responsibility Statement, it is hereby confirmed that:

in the preparation of the annual financial statements for financial year ended March 31, 2020, the applicable Accounting Standards had ; with proper explanation relating to material departures, if any;



lected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and e a true and fair view of the state of affairs of the Company as at March 31, 2020 and of the loss of the Company for the late;

ken proper and sufficient care for the maintenance of adequate account 2013 for safeguarding the assets of the Company and for preventing a

the Directors had prepared the annual financial statements for the financial year ended March 31, 2020 on a 'going concern' basis;

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the Directors had laid down internal financial controls to be followed by the Company and such financial controls are adequate and are operating effectively, and

the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws were in place and were adequate and operating effectively.

Related Party Transactions

All related party transactions that were entered into during the financial year were on an arm's length basis and were in the ordinary course of business. There are no materially significant related party transactions made by the Company with Promoters, Directors or other designated persons, which may have a potential conflict with the interest of the Company at large.

None of the Directors has any pecuniary relationships or transactions vis-à-vis the Company.

Material Changes and Commitments if any affecting the financial position of the Company
There was no material change and commitment affecting the financial position of the Company.

Meetings of the Board

During the year, Four Board Meetings were held on May 23, 2019, August 08, 2019, November 07, 2019, February 12, 2020. The maximum time gap between any two meetings was 96 days and the minimum gap was 76 days. The meetings are normally held at Mumbai.

Risk Management

The Company has a business risk management framework to identify, evaluate business risks and opportunities. This framework seeks to create transparency, minimise adverse impact on the business objective and enhance company's competitive advantage. The business risk framework defines the risk management approach across the Company at various levels including documentation and reporting. The framework has different risk models, which helps in identifying risk trend, exposure and potential impact analysis at a Company level.

Auditors and Auditors' Report

M/s. Ajay Agarwal and Co, Chartered Accountants were appointed as Statutory Auditors at the 17 th Annual General Meeting of the Company held on September 28, 2019 for a period of 5 years to hold office from financial year 2019-20 to the Financial year 2023-24.

The Company has received a confirmation from the said Auditors that they are not disqualified to act as the Auditors and are eligible to hold the office as Auditors of the Company.

The observations and comments given by the Auditors in their report read together with notes on financial statements are self-explanatory and hence do not call for any further comments under Section 134 of the Companies Act, 2013.

Financial Statements - Application of Indian Accounting Standards (Ind AS) Rules, 2015.

Ministry of Corporate Affairs (MCA) vide its Notification No. G.S.R. 111(E) dated February 16, 2015, has made the application of the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS Rules) effective from April 1, 2015.

The audited financial statement drawn up for the financial year ended March 31, 2020, in accordance with the requirements of the above said Rules.

Audit Committee

Pursuant to the provisions of Rule 6 of Companies (Meetings of Board and its Powers) read with Rule 4(2) of Companies (Appointment and Qualification of Directors) Amendment Rules, 2017 inserted by the Companies (Appointment and Qualification of Directors) Amendment Rules, 2017 with effect from July 13, 2017, the Company being wholly own subsidiary of Reliance Communications Limited, listed company is exempted to constitute Audit Committee of the Board.

Corporate Social Responsibility

The Company is not falling under the purview of Section 135 of the Act and hence disclosures with respect to CSR activities are not applicable to the Company.

Extract of Annual Return

The details forming part of the extract of the Annual Return in form MGT 9 is annexed herewith as " Annexure B ".

Particulars of Employees

Section 197 of the Act read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is not applicable to the Company.

Conservation of Energy, Technology Absorption and Foreign Exchange Earnings and Outgo

As the Company does not involve any manufacturing activity, most of the information's as required under Section 134(3)(m) of the Companies Act 2013, read with Rule 8 of the Companies (Accounts) Rules, 2014 is not applicable the Company. However, the information is given in the Annexure – C forming part of this Report.



ed by Regulators or Courts and Tribunals
the regulators or Courts or Tribunals impacting the going concern sta

controls and their adequacy

1 place adequate internal financial controls across the organization. Th
r its effectiveness.

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Acknowledgements

Your Directors would like to express their sincere appreciation for the co-operation and assistance received from stakeholders and other business constituents during the year under review.

For and on behalf of the Board of Directors

Rakesh Gupta	Gourav Singh Ranawat
Director	Director
DIN: 00130829	DIN: 08301161

Mumbai
July 30, 2020

Annexure - A

Policy on appointment and remuneration of Directors, Key Managerial Personnel and Senior Management employees.

1. Introduction

1.1 Campion Properties Limited considers human resources as its invaluable assets. The policy aims to harmonize the aspirations of the directors/ employees with the goals of the Company.

1.2 Human capital is a strategic source of value creation. As part of progressive HR Philosophy, it is necessary to have in place a comprehensive Compensation Policy, which is in line with the industry trend and is employee friendly.

2. Objectives:

2.1 Ensuring that the quantum and composition of remuneration is reasonable and sufficient to attract, retain and motivate employees, to run the Company successfully.

2.2 Ensuring that relationship of remuneration to performance is clear and meets the performance benchmarks.

2.3 Ensure that annual compensation review considers industry/ business outlook and strategies adopted by industry peers, differentiates employees based on their performance/skill sets and also protects employees, particularly those in junior cadre, against inflationary pressures;

2.4 Retention of high performers at all levels and those playing critical roles.

3. Scope

The Board has constituted the "Nomination and Remuneration Committee" in line with the requirements under the provisions of the Companies Act, 2013. This Policy sets out the broad guiding principles for the Committee for recommending to the Board for the appointment and remuneration of the directors, key managerial personnel, Senior managerial personnel of the Company.

4. Definitions

4.1. "Director" means a director appointed to the Board of the Company.

4.2. "Key Managerial Personnel" means

the Chief Executive Officer or the Managing Director or the Manager;

the Company Secretary;

the Whole-time Director;

the Chief Financial Officer; and

such other officer as may be prescribed under the Companies Act, 2013.

4.3. "Senior Management" means personnel of the company who are members of its core management team excluding Board of Directors comprising all members of management one level below the executive directors, if any.

5. Policy:

5.1. Appointment of Directors/ Key Managerial / Senior Management personnel

The Nomination and Remuneration Committee, inter alia, considers qualifications, positive attributes, areas of expertise and number of Directorships and Memberships held in various committees of other companies by such persons for Selection. The Board considers the recommendation of the Committee's and takes appropriate decision. The Company also considers the requirement of skills and effectiveness of persons contributing to the Company's business and policy decisions of the Company.

5.2. Remuneration to Directors/ Key Managerial Personnel

5.2.1 The remuneration of the Directors/ Managing Directors/ Whole time Directors and Manager etc. will be governed as per provisions of the Companies Act, 2013 and rules made therein from time to time.

5.2.2 Directors shall be entitled to sitting fees for attending the meetings of the Board and the Committees thereof as

5.2.3 Non-Executive Directors shall also be entitled to profit related Commission, if recommended by the Board, in addition to the sitting fees.

5.2.4 The remuneration shall be as recommended by the Nomination and Remuneration Committee for the Directors/ Key Managerial Personnel/ Senior Management Personnel of the Company.

5.2.5 The remuneration structure shall include the following components:

- Basic Pay
- Perquisites and Allowances



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- (iii) Stock Options, if any.
 - (iv) Commission (Applicable in case of Executive Directors/ Directors)
 - (v) Retiral benefits
 - (vi) Annual Performance Linked Incentives
- 5.2.5 The Annual Plan, Objectives, financial results of the Company shall be reviewed by the Nomination and Remuneration Committee and Performance Incentives, increment, revision in remuneration etc. will be proposed based on the achievements.

5.3 Remuneration to other employees

Employees shall be assigned grades/bands according to their qualifications and work experience, competencies, as well as their roles and responsibilities in the organization. Individual remuneration shall be determined within the appropriate grade/bands and shall be based on various factors such as job profile, skill sets, seniority, experience, performance and prevailing remuneration levels for equivalent jobs.

6. Retention Features as part of Compensation Package

Based on the organizational need for retaining performing employees and those in critical roles, certain retention features may be rolled out as part of the overall compensation package. These may take form of Retention Bonuses (RBs); Special Monetary Programs (SMPs), Long-term Incentives (LTIs) etc.

7. Modification and Amendment:

The policy is subject to modification, amendment and alterations by the management at any time without assigning any reasons.

Annexure - B
FORM NO. MGT 9

EXTRACT OF ANNUAL RETURN

As on financial year ended on March 31, 2020

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



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REGISTRATION AND OTHER DETAILS:

i. CIN	U55101MH2001PLC218815
ii. Registration Date	23/08/2001
iii. Name of the Company	Campion Properties Limited
iv. Category/Sub-category of the Company	Public Company/ Limited by Shares
v. Address of the Registered office and contact details	H Block, 1 st Floor, Dhirubhai Ambani Knowledge City, Navi Mumbai – 400710. Ph. No. 022-30386286
vi. Whether listed company	Yes/ No
vii. Name, Address & contact details of the Registrar and Transfer Agent, if any.	Karvy Computershare Private Limited Karvy Selenium, Tower - B Plot No. 31 & 32, Survey No. 116/22, 115/24, 115/25, Financial District, Nanakramguda Hyderabad - 500 032 Phone No. +91 40 6716 1500 Fax : +91 40 6716 1791

PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

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

Sl. No.	Name and Description of main products / services	NIC Code of the Product/service	% to total turnover of the company
1.	Real estate activities/Rental Income	6810	100%

PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES -

Sl. No.	Name and Address of the Company	CIN/GLN	Holding/ Subsidiary/ Associate	% of Shares Held	Applicable Section
	 Communications Limited 1 st Floor, Dhirubhai Ambani je City, bhai-400710	L45309MH2004PLC147			

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(46)

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

Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year		No. of Shares held at the end of the year		% Change during the year					
	Demat	Physical	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares
A. Promoters										
(1) Indian	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
a) Individual/ HUF	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
b) Central Govt	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
c) State Govt(s)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
d) Bodies Corp.	3563595	6**	3563595	6**	3563601	100%	3563595	6**	3563601	100%
e) Banks / FI	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
f) Any other.....	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Sub Total(A)(1) :-	3563595	6**	3563595	6**	3563601	100%	3563595	6**	3563601	100%
B. Institutional Investors	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
1) Mutual Funds	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
2) Insurance Companies	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
3) Pension Funds	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
4) Other Institutional Investors	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
C. Others	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
1) Others-Individuals	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL



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c) Bodies Corp.	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
d) Banks / FI	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
e) Any other.....	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Sub Total(A)(2)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Total shareholding of Promoter (A) =(A)(1)+(A)(2)	3563595	6**	3563601	100%	3563595	6**	3563601	100%	NIL
B. Public Shareholding	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
1. Institutions	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
a) Mutual Funds	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
b) Banks / FI	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
c) Central Govt	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
d) State Govt(s)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
e) Venture Capital Funds	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
f) Insurance Companies	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
g) FIIs	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
h) Foreign Venture Capital Funds	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
i) Others (specify)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Sub-total (B)(1):-	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
2. Non-Institutions									
	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL



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b) Individuals	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
ii) Individual shareholders holding nominal share capital in excess of Rs. 1 lakh	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
c) Others (specify)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Sub-total (B)(2):-	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Total Public Shareholding (B)=(B)(1)+ (B)(2)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
C. Shares held by Custodian for GDRs & ADRs	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Grand Total (A+B+C)	3563595	6**	3563601	100%	3563595	6**	3563601	100%	NIL

** Six Shares jointly held by six individuals with Reliance Communications Limited for statutory requirements
Shareholding of Promoter-

Sl. No.	Shareholder's Name	Shareholding at the beginning of the year	Shareholding at the end of the year	% change in shareholding during the year	No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares
1	Reliance Communications Limited	3563601**	100%	NIL	3563601**	100%	NIL	3563601**	100%	NIL
	Total	3563601**	100%	NIL	3563601**	100%	NIL	3563601**	100%	NIL

** including Six Shares jointly held by six individuals with Reliance Communications Limited for statutory requirements
Change in Promoters' Shareholding (please specify, if there is no change): No Change



Reliance Communications Limited

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1. At the beginning of the year	3563601** 100% 3563601** 100%
Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment /transfer / bonus/ sweat equity etc.):	
2. At the end of the year	3563601** 100% 3563601** 100%

** including Six Shares jointly held by six individuals with Reliance Communications Limited for statutory requirements

Shareholding Pattern of top ten Shareholders:

(Other than Directors, Promoters and Holders of GDRs and ADRs): Not Applicable

Sl. No.	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. At the beginning of the year			
2. Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc):			
3. At the end of the year (or on the date of separation, if separated during the year)			

Shareholding of Directors and Key Managerial Personnel:

Sl. No.	For each of the Directors and KMP	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
Shri Rakesh Gupta - Director			
1. At the beginning of the year		1 #	0.00 1 # 0.00
Increase / Decrease in Shareholding during the year specifying the reasons for increase g. allotment / transfer / bonus/ sweat equity etc.):			
			NIL NIL NIL NIL
At the end of the year			



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Shri Gourav Ranawat Singh- Director				
1. At the beginning of the year		1#	NIL	1# NIL
2. Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):		NIL	NIL	NIL NIL
3. At the end of the year		1#	NIL	1# NIL
Shri Vinay Soni - Director				
1. At the beginning of the year		1 #	0.00	1 # 0.00
2. Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):		NIL	NIL	NIL NIL
3. At the end of the year		1 #	0.00	1 # 0.00

Share jointly held with Reliance Communications Limited for statutory requirements.

INDEBTEDNESS –

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

(in Rs.)

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	-	153,57,07,000	-	153,57,07,000
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	-	153,57,07,000	-	153,57,07,000
Indebtedness during the financial year				
	-			
* Reduction	-	-	-	-



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Net Change	-	-	-	-
Indebtedness at the end of the financial year				
i) Principal Amount	-	153,57,07,000	-	153,57,07,000
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	-	153,57,07,000	-	153,57,07,000

*Figure in brackets represents net reduction.

REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL-

Remuneration to Managing Director, Whole-time Directors and/or Manager: Not Applicable

Sl. No.	Particulars of Remuneration	Name of MD/WTM/ Manager	Total Amount
1	Gross salary		-----
	(a) Salary as per provisions contained in section 17(1) of the Income Tax Act, 1961		
	(b) Value of perquisites u/s 17(2) Income Tax Act, 1961		
	(c) Profits in lieu of salary under section 17(3) Income Tax Act, 1961		
2	Stock Option		
3	Sweat Equity		
4	Commission - as % of profit - others, specify...		
	Others, please specify		



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Ceiling as per the Act

B. Remuneration to other directors:-

Sl. No.	Particulars of Remuneration	Name of Directors	Total Amount
1	Independent Directors	- -	- -
	Fee for attending Board/ Committee meetings	NIL	NIL
	Commission	NIL	NIL
	Others, please specify	NIL	NIL
	Total (1)	NIL	NIL
2	Other Non-Executive Directors	Shri Rakesh Gupta	Shri Gourav Ranawat Singh
	Fee for attending Board/ Committee meetings	NIL	NIL
	Commission	NIL	NIL
	Others, please specify	NIL	NIL
	Total (2)	NIL	NIL
	Total (B)=(1+2)	NIL	NIL
Total Managerial Remuneration			NIL
Overall Ceiling as per the Act			



ON TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/MTD : Not Applicable

ars of Remuneration

Key Manag

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		CEO Company Secretary	CFO Total
1	Gross salary	- -	- -
(a) Salary as per provisions contained in section 17(1) of the Income Tax Act, 1961	-	- -	-
(b) Value of perquisites u/s 17(2) Income Tax Act, 1961	-	- -	-
(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	-	- -	-
2	Stock Option	- -	- -
3	Sweat Equity	- -	- -
4	Commission	- -	- -
- as % of profit	-	- -	-
- others, specify...	-	- -	-
5	Others, please specify	- -	- -
	Total	- -	- -

PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:

There were no penalties, punishment or compounding of offences to the Company, directors and other officers of the Company during the year ended March 31, 2020.

Annexure –C
Conservation of Energy-

The steps taken or impact on conservation of energy

The Company requires energy for its operations and the Company is making all efforts to conserve energy by monitoring energy costs and periodically reviews of the consumption of energy. It also takes appropriate steps to reduce the consumption through efficiency in usage and timely maintenance / installation / up gradation of energy saving devices, wherever applicable.

The steps taken by the Company for utilizing alternate
ly



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Technology Absorption-

The efforts made towards technology absorption

The Company uses latest technology and equipments into the business. Further the Company is not engaged in any manufacturing activities.

The benefits derived like product improvement, cost reduction, product development or import substitution

In case of imported technology (imported during the last three years reckoned from the beginning of the financial year)

The details of technology imported

The year of import

Whether technology been fully absorbed

If not fully absorbed, areas where absorption has not taken place, and the reasons thereof.

The expenditure incurred on Research and development

The Company has not spent any amount towards research and developmental activities and has been active in harnessing and tapping the latest and the best technology in the industry.

Foreign Exchange Earnings and Outgo:

Total Foreign Exchange earned : Rs. Nil

Total Foreign Exchange outgo : Rs. Nil

[700500] Disclosures - Signatories of financial statements**Details of directors signing financial statements [Table]**

..(1)

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

Directors signing financial statements [Axis]	1	2
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
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	GOURAV	RAKESH
Middle name of director	RANAWAT	
Last name of director	SINGH	GUPTA
Designation of director	DIRECTOR	DIRECTOR
Director identification number of director	08301161	00130829
Date of signing of financial statements by director	30/07/2020	30/07/2020



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[700400] Disclosures - Auditors report**Details regarding auditors [Table]**

..(1)

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

Auditors [Axis]	1
	01/04/2019 to 31/03/2020
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	M/S AJAY AGARWAL & CO
Name of auditor signing report	AGARWAL AJAY KUMAR
Firms registration number of audit firm	005972N
Membership number of auditor	084812
Address of auditors	1/42 LALITA PARK LAXMI NAGAR VIKAS MARG DELHI 110092
Permanent account number of auditor or auditor's firm	CDLPK2553C
SRN of form ADT-1	Z99999999
Date of signing audit report by auditors	28/08/2020
Date of signing of balance sheet by auditors	28/08/2020

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Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table]

..(1)

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

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]
	01/04/2019 to 31/03/2020
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	As per Auditor's Report
Disclosure relating to quantitative details of fixed assets	As per Auditor's Report
Disclosure relating to physical verification and material discrepancies of fixed assets	As per Auditor's Report
Disclosure relating to title deeds of immovable properties	As per Auditor's Report
Disclosure in auditors report relating to inventories	As per Auditor's Report
Disclosure in auditors report relating to loans	As per Auditor's Report
Disclosure about loans granted to parties covered under section 189 of companies act	As per Auditor's Report
Disclosure relating to terms and conditions of loans granted	As per Auditor's Report
Disclosure regarding receipt of loans granted	As per Auditor's Report
Disclosure regarding terms of recovery of loans granted	As per Auditor's Report
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	As per Auditor's Report
Disclosure in auditors report relating to deposits accepted	As per Auditor's Report
Disclosure in auditors report relating to maintenance of cost records	As per Auditor's Report
Disclosure in auditors report relating to statutory dues [TextBlock]	As per Auditor's Report
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	As per Auditor's Report
Disclosure relating to disputed statutory dues [TextBlock]	As per Auditor's Report
Disclosure in auditors report relating to default in repayment of financial dues	As per Auditor's Report
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	As per Auditor's Report
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	As per Auditor's Report
Disclosure in auditors report relating to managerial remuneration	As per Auditor's Report
Disclosure in auditors report relating to Nidhi Company	As per Auditor's Report
Disclosure in auditors report relating to transactions with related parties	As per Auditor's Report
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	As per Auditor's Report
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	As per Auditor's Report
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	As per Auditor's Report

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

	01/04/2019 to 31/03/2020
Disclosure in auditor's report explanatory [TextBlock]	Textual information (2) [See below]
Does auditors report order is applicable on company	Yes
Auditors' report has been qualified or has any reservations or adverse remarks	No

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Textual information (2)

Disclosure in auditor's report explanatory [Text Block]

AJAY AGARWAL & CO.
CHARTERED ACCOUNTANTS

ROOM NO-203, 1/42, LALITA PARK
LAXMI NAGAR, DELHI- 110092

PHONE NO.: +91-11-22425850(O)

+91-11-22011764 (O)

+91-9811006446 (M)

E-MAIL: ak8481@yahoo.com

INDEPENDENT AUDITOR'S REPORT

To the Members of Campion Properties Limited

Report on the Standalone Financial Statements

Qualified Opinion

We have audited the standalone financial statements of Campion Properties Limited Company Limited ("the Company"), which comprise the balance sheet as at 31 st March 2020, and the statement of Profit and loss, statement of cash flows, and Statement of change in Equity for the year ended, and notes to the financial statement, including a summary of significant accounting policies and other explanatory information. In our opinion and to the best of our information and according to the explanations given to us, except for the possible effect of matter described on the basis for Qualified Opinion Paragraph the aforesaid standalone financial statements give the information required by the Companies Act, 2013 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, 2020 and its loss, Changes in equity and its cash flow for the year ended on that date.

Basis for Qualified Opinion

We draw attention to Note No. 27(a) in the financial statement, which indicate that the company incurred a net loss of Rs. 4,59,99,136 for the year ended 2019-20 and, as of that date Company's current liabilities exceeded its total assets by Rs. 63,04,44,459. The company is wholly owned subsidiary of Reliance Communications limited. Reliance Communications Ltd. is under resolution processed under The Insolvency and Bankruptcy Code 2016 (IBC). As a consequence, management and operation of the holding company is under the control and custody of Resolution Professionals (RPs) appointed vide Hon'ble NCLT orders dated May 18. These factor indicate that a material uncertainty exists that significant doubt on the company's ability to continue as going concern.

The company holds building on leased hold land with build up area of approximately 15000 square meters with multi-leveled basement parking, spread across two level and valued for 666 crores approximately as on 1st April 2015 by an independent valuer. Management estimates, current market of the property in the same range as on 31st March 2020, which exceeds the accumulated losses by approx Rs. 600 crores. The company does not have any external borrowing and current liabilities consists of mainly borrowings from the holding and fellow subsidiary companies. The company is in process of exploring the opportunity for renting out the property. In view of the management's expectation of the successful renting of the property in near future, the financial statement has been prepared on the going concern basis. However, in view of the above uncertainties, we are unable to comment on the ability of the company to continue as a going concern and the consequential to accompanying financial statements, if any, that might have been necessarily had the financial statements prepared under liquidation basis.

We conducted our audit in accordance with Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Standalone financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibility of Management for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give true and fair view and are free from material misstatement, whether due to fraud or error.

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

Those Board of director are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but at an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of these financial statements.

In accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also assess the risks of material misstatement of the financial statements, whether due to fraud or error, and obtain audit evidence that is sufficient and appropriate to reduce those risks to an acceptable level. The risk of material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, omission, misrepresentations, or the override of internal control.

• Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the



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circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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 Companies Act, 2013, we report that in our opinion the said order is applicable to the company, hence comments on the matters specified in paragraphs 3 and 4 of the said order are required and are given in Annexure-1

2. As required by section 143(3) of the Act, we further 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 appears from our examination of those books;
- (c) The standalone Balance Sheet, Statement of Profit & Loss and cash flow statement dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid standalone financial statements comply with the applicable Indian Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules 2014.
- (e) The Going Concern matter described in basis for Qualified opinion selection related to Going Concern Paragraph above, in our opinion, may have an adverse effect on the functioning of the Company.
- (f) On the basis of written representations received from the directors as on March 31, 2020 and taken on record by the Board of Directors, none of the directors are disqualified as on March 31, 2020 from being appointed as a director in terms of Section 164(2) of the Act.
- (g) With respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls, refer to our separate report in Annexure-II.
- (h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014 in our opinion and to the best of our information and according to the explanations given to us:-
- (i) The Company does not have any pending litigations which would impact its financial position.
- (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 M/S AJAY AGARWAL & CO.
Chartered Accountants
FRN No. 005972N
M. No. 084812

Place: New Delhi
Date: 28.08.2020

(CA AJAY KUMAR AGARWAL)
Partner

UDIN: 20084812AAAAQL5462

Annexure-I to the Auditor's Report

The Annexure referred to in paragraph 1 of our report of even date to the members of Campion Properties Limited on the accounts of the company for the year ended 31st March, 2020.

On the basis of such checks as we considered appropriate and according to the information and explanation given to us during the course of our audit, we report that:

1. In respect of Fixed Assets :

- (a) The company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets;
- (b) As explained to us, fixed assets have been physically verified by the management at reasonable intervals and no material discrepancies were noticed on such verification.
- (c) Title deed of immovable property is held by the Company as Fixed Assets.

2. In respect of its inventories:

There is no inventory maintained by entity.

3. The company has not granted any loan secured or unsecured to companies, firms or other parties covered by clause (76) of Section 2 of the

company has not granted any loans, investments and guarantees, therefore, Clause 4 of the Companies (Auditor's

is not applicable to the company.

not accepted deposits during the year.

not required to maintain the cost records which has been specified by the

companies Act, 2013.

utory dues:

regular in depositing undisputed statutory dues including provident fund

sales-tax, , service tax, duty of customs, duty of excise, value added tax, and any other statutory dues with the appropriate authorities.

- (b) The company does not have any dues of income tax or sales-tax or service tax or duty of customs or duty of excise or value added tax on



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account of any dispute.

8. The company does not have any loans or borrowings from financial institution or bank or debenture holders, therefore, the clause 8 of the Companies (Auditor's Report) Order 2016 is not applicable to the company.

9. No money has been raised by way of public issue or follow-on offer (including debt instruments) and term loans were applied for the purposes for which those are raised.

10. No fraud has been made by the company nor has any fraud on the Company by its officers or employees been noticed or reported during the year.

11. The company has not paid any managerial remuneration to directors during the year hence clause 11 of the Companies (Auditor's Report) Order 2016 is not applicable to the company.

12. In our opinion, the company is not Nidhi Company. Therefore, the clause 12 of the Companies (Auditor's Report) Order 2016 is not applicable to the company.

13. All transactions with the related parties are in compliance with Section 188 and 177 of Companies Act, 2013 and have been disclosed in the Financial Statements etc as required by the accounting standards and Companies Act, 2013.

14. The company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.

15. The company has not entered into any non-cash transactions with directors or persons connected with him.

16. The company is not required to be register under section 45-IA of the Reserve Bank of India Act, 1934.

For M/S AJAY AGARWAL & CO.

Chartered Accountants

FRN No. 005972N

M. No. 084812

Place: New Delhi

Date: 28.08.2020

(CA AJAY KUMAR AGARWAL)

Partner

UDIN: 20084812AAAAQL5462

Annexure -II to the Auditor's Report

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

We have audited the internal financial controls over financial reporting of Campion Properties Limited ("the Company") as of March 31, 2020 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India ('ICAI') and deemed to be prescribed under Section 143(10) of the Act, to the extent applicable to an audit of Internal Financial Controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

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

Limitations of Internal Financial Controls Over Financial Reporting

Due to inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper application of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any internal financial controls over financial reporting to future periods are subject to the risk that the controls may become inadequate because of changes in conditions, or that the degree of compliance with the controls may deteriorate.

The Company has, in all material respects, an adequate internal financial control system over financial reporting and the internal financial controls over financial reporting were operating effectively as at March 31, 2020, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note



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on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For M/S AJAY AGARWAL & CO.
Chartered Accountants
FRN No. 005972N
M. No. 084812

Place: New Delhi
Date: 28.08.2020

(CA AJAY KUMAR AGARWAL)
Partner

UDIN: 20084812AAAAQL5462

[700700] Disclosures - Secretarial audit report

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

	01/04/2019 to 31/03/2020
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No
Whether secretarial audit report has been qualified or has any observation or other remarks	No



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[110000] Balance sheet

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

	31/03/2020	31/03/2019	31/03/2018
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	(A) 1,09,877	(B) 1,28,890	1,54,031
Investment property	(C) 8,28,461	(D) 8,42,628	
Other intangible assets	0	0	
Non-current financial assets [Abstract]			
Non-current investments	0	0	
Loans, non-current	0	0	
Total non-current financial assets	0	0	
Total non-current assets	9,38,338	9,71,518	
Current assets [Abstract]			
Inventories	0	0	
Current financial assets [Abstract]			
Current investments	0	0	
Trade receivables, current	(E) 0	(F) 0	
Cash and cash equivalents	(G) 2,349	(H) 2,492	
Loans, current	0	0	
Total current financial assets	2,349	2,492	
Other current assets	(I) 2,002	(J) 2,001	
Total current assets	4,351	4,493	
Total assets	9,42,689	9,76,011	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	(K) 35,636	35,636	35,636
Other equity	(L) -6,66,082	(M) -6,20,082	
Total equity attributable to owners of parent	-6,30,446	-5,84,446	
Non controlling interest	0	0	
Total equity	-6,30,446	-5,84,446	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	0	0	
Total non-current financial liabilities	0	0	
Provisions, non-current	0	0	
Total non-current liabilities	0	0	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	(N) 15,35,707	(O) 15,35,707	
Trade payables, current	(P) 7,107	(Q) 7,107	
Total current financial liabilities	15,42,814	15,42,814	
Other current liabilities	(R) 30,164	(S) 17,486	
Provisions, current	0	0	
Current tax liabilities	(T) 157	(U) 157	
Total current liabilities	15,73,135	15,60,457	
Total liabilities	15,73,135	15,60,457	
Total assets and liabilities	9,42,689	9,76,011	

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Footnotes

(A)

Note 2. Property, Plant and Equipment (Refer Note 1.2 b)				(Amount in Rs.'000)
Particulars	Furniture & Fittings	Office Equipment	Plant & Machinery	Total
Gross carrying value				
As at April 1, 2019	1,02,624	43,006	2,04,462	3,50,092
Additions	-	-	-	-
Disposals	-	-	-	-
As at March 31, 2020	1,02,624	43,006	2,04,462	3,50,092
Accumulated Depreciation				
As at April 1, 2019	78,765	40,855	1,01,581	2,21,202
Additions	7,039	-	11,974	19,013
Disposals	-	-	-	-
As at March 31, 2020	85,805	40,855	1,13,555	2,40,215
Closing net carrying value as at April 1, 2019	23,859	2,150	1,02,881	1,28,890
Closing net carrying value as at March 31,2020	16,820	2,150	90,907	1,09,877

(B)



Furniture & Fittings

Office Equipment

(Amount in
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Gross carrying value				
As at April 1, 2018	1,02,624	43,006	2,04,462	3,50,092
Additions	-	-	-	-
Disposals	-	-	-	-
As at March 31, 2019	1,02,624	43,006	2,04,462	3,50,092
Accumulated Depreciation				
As at April 1, 2018	67,384	40,855	87,821	1,96,061
Additions	11,381	-	13,760	18,922
Disposals	-	-	-	-
As at March 31, 2019	78,765	40,855	1,01,581	2,14,983
Closing net carrying value as at April 1, 2018	35,240	2,150	1,16,641	1,54,031
Closing net carrying value as at March 31, 2019	23,859	2,150	1,02,881	1,28,890

(C)

Note 3. Investment Property (Refer Note 1.2 c)		(Amount in Rs.'000)	
Particulars	Leasehold Land	Building	Total
Gross carrying value			
As at April 1, 2019	1,64,627	8,07,464	9,72,091
Additions	-	-	-
	-	-	-
As at March 31, 2020	1,64,627		
Accumulated Depreciation			



13, 2020

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31, 2020

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As at April 1, 2019	27,412	1,02,051	1,29,463
Additions	1,643	12,524	14,167
Disposals	-	-	-
As at March 31, 2020	29,055	1,14,575	1,43,630
Closing net carrying value as at April 1, 2019	1,37,216	7,05,413	8,42,628
Closing net carrying value as at March 31,2020	1,35,573	6,92,889	8,28,461

(D)

(Amount in Rs.'000)			
Particulars	Leasehold Land	Building	Total
Gross carrying value			
As at April 1, 2018	1,64,627	8,07,464	9,72,091
Additions	-	-	-
Disposals	-	-	-
As at March 31,2019	1,64,627	8,07,464	9,72,091
Accumulated Depreciation			
As at April 1, 2018	25,749	89,286	1,15,035
Additions	1,663	12,765	10,821
Disposals	-	-	-
As at March 31,2019	27,412	1,02,051	1,29,463
Closing net carrying value as at April 1, 2018	1,38,878	7,18,178	8,57,056
Closing net carrying value as at March 31, 2019	1,37,215	7,05,413	8,42,628



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(E)

Note 4. Trade Receivables	As at March 31, 2020
(i) Unsecured, considered good	-
(ii) Unsecured considered doubtful	82,636
Less: Provision for doubtful debts	(82,636)
	-
Total	-

(F)

Note 4. Trade Receivables	As at March 31, 2019
(i) Unsecured, considered good	-
(ii) Unsecured considered doubtful	82,636
Less: Provision for doubtful debts	(82,636)
	-
Total	-

(G)

Note 5. Cash and Cash Equivalent	As at March 31, 2020
Balances with Banks	
	2,349
Total	2,349



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 2,349

(H)

Note 5. Cash and Cash Equivalent	As at March 31, 2019
Balances with Banks	
Current Accounts	2,492
Cash on Hand	-
Total	2,492

(I)

Note 7. Other Current Assets	As at March 31, 2020
Mobilization Advance	11,134
Advance to Supplier and Contractors	282
Prepaid Expenses	-
Security Deposits	18,484
Less: Provision for doubtful advances	(29,899)
Sub Total (A)	-
EMD Deposits	2,001
Sub Total (B)	2,001
Total	2,001

(J)

Note 7. Other Current Assets	As at March 31, 2019
Mobilization Advance	
Advance to Supplier and Contractors	



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Prepaid Expenses	-
Security Deposits	18,484
Less: Provision for doubtful advances	(29,899)
Sub Total (A)	-
EMD Deposits	2,001
Sub Total (B)	2,001
Total	2,001

(K)

	(Amount in Rs.'000)	
	As at March 31, 2020	As at March 31, 2019
Note 8. Share Capital		
Authorized		
Equity Shares of Rs. 10/- each (as at March 31, 2020, : 3,600,000, as at Mar 31, 2019: 3,600,000)	36,000	36,000
	36,000	36,000
Issued, Subscribed & Fully Paid up		
Equity Shares of Rs. 10/- each (as at March 31, 2020, : 3,563,601, as at Mar 31, 2019: 3,563,601)	35,636	35,636
	35,636	35,636



above shares 3,553,601
is fully paid up under
heme of Hotel Ranjit,
New Delhi from ITDC to the company
sanctioned by department of company

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affairs, Govt of India vide its order
dated 12/7/2002 without payment



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being received. 3,563,601 equity shares are held by holding company: Reliance Communications Limited.

(a) Movements in equity share capital

	As at March 31, 2020	As at March 31, 2019		
	No of Shares	Amount	No of Shares	Amount
Balance at the beginning of the year	35,63,601	3,56,36,010	35,63,601	3,56,36,010
Add: Shares issued during the year	-	-	-	-
Balance at the end of the year	35,63,601	3,56,36,010	35,63,601	3,56,36,010

(b) The rights, preferences and restrictions attaching to equity shares including restrictions on the distribution of dividends and the repayment of capital;

The company has only one class of Equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of Liquidation of the company, the holder of equity share will be entitled to receive remaining assets of the company, after distribution of all the preferential amounts. The distribution will be in proportion to the number of the Equity shares held by the shareholders.



held by holding company

As at
March 31,
2020

As
31,

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Equity Shares	No of Shares	Percentage	No of Shares	Percentage
Reliance Communications Limited and its nominee's*	35,63,601	100%	35,63,601	100%
*As per the records of the company, including its register of shareholder/ member and other declarations received from the shareholders regarding beneficial interest, the above shareholding represents both the legal and beneficial ownership of shares. Six shares are jointly held for statutory requirement with six individual of which Reliance Communication Limited has ownership and beneficial interest.				
(d) Shares held by each shareholder holding more than 5% shares				
	As at March 31, 2020	As at March 31, 2019		
Equity Shares	No of Shares	Percentage	No of Shares	Percentage
Reliance Communications Limited and its nominee's	35,63,601	100%	35,63,601	100%

(L)

Note 9. Other Equity	As at March 31, 2020
Deficit in Statement of Profit & Loss	
Over last period Balance Sheet	(6,20,082)
For the period	
and Tax adjustment	



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Balance at the end of the year	(6,66,082)

(M)

Note 9. Other Equity	As at March 31, 2019
Deficit in Statement of Profit & Loss	
Balance as per last period Balance Sheet	(5,66,538)
Add: Loss for the period	(53,544)
Add: Deferred Tax adjustment	
Balance at the end of the year	(6,20,082)

(N)

Note 10. Current Liabilities - Borrowings	As at March 31, 2020
Unsecured	
Loan from Holding Company*	15,27,520
Loan from Globalcom IDC Limited	8,188
Total	15,35,707

*Loan from the holding Company is Interest Free loan and payable on demand.

(O)

Note 10. Current Liabilities - Borrowings	As at March 31, 2019
Unsecured	
Loan from Holding Company*	15,27,520
Loan from Globalcom IDC Limited	8,188



the holding Company is Interest Free loan and payable on demand

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(P)

Note 11. Trade Payables	As at March 31, 2020
Total outstanding dues of Micro and Small Enterprise*	-
Total outstanding dues to creditors other than Micro and Small Enterprise	7,107
Total	7,107
*Note: There are no outstanding dues to Micro, Medium and Small Scale Business Enterprises. This information as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006 has been determined to the extent such parties have been identified on the basis of information available with the Company	

(Q)

Note 11. Trade Payables	As at March 31, 2019
Total outstanding dues of Micro and Small Enterprise*	-
Total outstanding dues to creditors other than Micro and Small Enterprise	7,107
Total	7,107
*Note: There are no outstanding dues to Micro, Medium and Small Scale Business Enterprises. This information as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006 has been determined to the extent such parties have been identified on the basis of information available with the Company	



(D) Other Current Liabilities

Due Payable

As at
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TDS Payable	10
Service Tax Payable	-
Labour Cess	-
Expenses Payable	30,154
Security Deposit	-
Total	30,164

(S)

Note 12. Other Current Liabilities	As at March 31, 2019
Statutory Due Payable	
TDS Payable	10
Service Tax Payable	-
Labour Cess	-
Expenses Payable	17,477
Security Deposit	-
Total	17,486

(T)

Note 13. Current Tax Liability	As at March 31, 2020
Provision for Income Tax	157
Total	157



Current Tax Liability

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Provision for Income Tax	157
Total	157

[210000] Statement of profit and loss**Earnings per share [Table]**

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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] -12.91	[INR/shares] -15.03	[INR/shares] -12.91	[INR/shares] -15.03
Total basic earnings (loss) per share	[INR/shares] -12.91	[INR/shares] -15.03	[INR/shares] -12.91	[INR/shares] -15.03
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] -12.91	[INR/shares] -15.03	[INR/shares] -12.91	[INR/shares] -15.03
Total diluted earnings (loss) per share	[INR/shares] -12.91	[INR/shares] -15.03	[INR/shares] -12.91	[INR/shares] -15.03

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	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	0	0
Other income	(A) 0	(B) 53
Total income	0	53
Expenses [Abstract]		
Cost of materials consumed	0	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	0	0
Finance costs	0	0
Depreciation, depletion and amortisation expense	33,180	39,569
Other expenses	12,819	14,028
Total expenses	45,999	53,597
Profit before exceptional items and tax	-45,999	-53,544
Total profit before tax	-45,999	-53,544
Tax expense [Abstract]		
Current tax	0	0
Total tax expense	0	0
Total profit (loss) for period from continuing operations	-45,999	-53,544
Tax expense of discontinued operations	0	0
Total profit (loss) from discontinued operations after tax	0	0
Total profit (loss) for period	-45,999	-53,544
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	No	No
Other comprehensive income net of tax [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	0	0
Components of other comprehensive income that will be reclassified to profit or loss, net of tax [Abstract]		
Exchange differences on translation net of tax [Abstract]		
Total other comprehensive income, net of tax, exchange differences on translation	0	0
Debt instrument through other comprehensive income Net of tax [Abstract]		
Other comprehensive income, net of tax, Debt instrument through other comprehensive income	0	0
Cash flow hedges net of tax [Abstract]		
Total other comprehensive income, net of tax, cash flow hedges	0	0
Hedges of net investment in foreign operations net of tax [Abstract]		
Total other comprehensive income, net of tax, hedges of net investments in foreign operations	0	0
Change in value of time value of options net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of time value of options	0	0
Change in value of forward elements of forward contracts net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of forward elements of forward contracts	0	0
Change in value of foreign currency basis spreads net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of foreign currency basis spreads	0	0
Other comprehensive income, net of tax, net		
in regulatory deferral account		
related to items that will be		
d to profit or loss [Abstract]		
er comprehensive income, net of tax,		
ement in regulatory deferral account		
; related to items that will be		
ied to profit or loss		
assets measured at fair value through other		
nsive income net of tax [Abstract]		



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Total other comprehensive income, net of tax, financial assets measured at fair value through other comprehensive income	0	0
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	0	0
Total comprehensive income	-45,999	-53,544
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Other comprehensive income before tax [Abstract]		
Total other comprehensive income	0	0
Total comprehensive income	-45,999	-53,544
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -12.91	[INR/shares] -15.03
Total basic earnings (loss) per share	[INR/shares] -12.91	[INR/shares] -15.03
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -12.91	[INR/shares] -15.03
Total diluted earnings (loss) per share	[INR/shares] -12.91	[INR/shares] -15.03

Footnotes

(A)

Note 15. Other Income	For Year ended March 31, 2020
Interest received on	
Fixed Deposits	-
Others	-
Total	-

(B)

Note 15. Other Income	For Year ended March 31, 2019
Interest received on	
Fixed Deposits	-
Others	53
	53



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

..(1)

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Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-45,999	-53,544		-45,999
Changes in comprehensive income components	-1	0		-1
Total comprehensive income	-46,000	-53,544		-46,000
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Total deductions to reserves	0	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Total other changes in equity	0	0		0
Total increase (decrease) in equity	-46,000	-53,544		-46,000
Other equity at end of period	-6,66,082	-6,20,082	-5,66,538	-6,66,082

Statement of changes in equity [Table]

..(2)

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

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-53,544		-45,999	-53,544
Changes in comprehensive income components	0		-1	0
Total comprehensive income	-53,544		-46,000	-53,544
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Total deductions to reserves	0		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Total other changes in equity	0		0	0
Total increase (decrease) in equity	-53,544		-46,000	-53,544
Other equity at end of period	-6,20,082	-5,66,538	-6,66,082	-6,20,082

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Statement of changes in equity [Table]

..(3)

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

Components of equity [Axis]	Reserves [Member]	Retained earnings [Member]		
		01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	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		-45,999	-53,544	
Changes in comprehensive income components		-1	0	
Total comprehensive income		-46,000	-53,544	
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Total deductions to reserves		0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings		0	0	
Total other changes in equity		0	0	
Total increase (decrease) in equity		-46,000	-53,544	
Other equity at end of period	-5,66,538	-6,66,082	-6,20,082	-5,66,538

Statement of changes in equity [Table]

..(4)

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

Components of equity [Axis]	Other retained earning [Member]		
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	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	-45,999	-53,544	
Changes in comprehensive income components	-1	0	
Total comprehensive income	-46,000	-53,544	
Other changes in equity [Abstract]			
Deductions to reserves [Abstract]			
Total deductions to reserves	0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]			
Total appropriations for dividend, dividend tax and retained earnings	0	0	
Total other changes in equity	0	0	
Total increase (decrease) in equity	-46,000	-53,544	
Other equity at end of period	-6,66,082	-6,20,082	-5,66,538



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[320000] Cash flow statement, indirect

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	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
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	-45,999	-53,544	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for decrease (increase) in other current assets	0	700	
Adjustments for increase (decrease) in other current liabilities	12,676	5,600	
Adjustments for depreciation and amortisation expense	33,180	39,569	
Total adjustments for reconcile profit (loss)	45,856	45,869	
Net cash flows from (used in) operations	-143	-7,675	
Net cash flows from (used in) operating activities	-143	-7,675	
Cash flows from used in investing activities [Abstract]			
Net cash flows from (used in) investing activities	0	0	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	0	8,187	
Net cash flows from (used in) financing activities	0	8,187	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-143	512	
Net increase (decrease) in cash and cash equivalents	-143	512	
Cash and cash equivalents cash flow statement at end of period	2,349	2,492	1,980

[610100] Notes - List of accounting policies

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of significant accounting policies [TextBlock]	Textual information (3) [See below]	Textual information (4) [See below]

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Textual information (3)

Disclosure of significant accounting policies [Text Block]

Note 1.
Corporate
Information,
Basis of
Preparation
of Financials
and
Significant
Accounting
Policies

1.1 Background of the Company:

a. Corporate Information

Campion Properties Limited ("the Company" or "CAPL"), having CIN number U55101MH2001PLC218815, was incorporated on August 23, 2001 having its registered office at H Block, 1st Floor Dhirubhai Ambani Knowledge City, Navi Mumbai, Thane, Maharashtra 400710.

The company has been formed to carry on business of leasing of property at Maharaja Ranjit Singh Marg for commercial/ business office.

1.1 Basis of preparation of Financial Statements :

a Statement of Compliance

The financial statements are prepared under historical cost convention in accordance with the generally accepted accounting principles (GAAP) in India and comply with Indian Accounting Standards specified under Section 133 the Companies Act, 2013 ("the Act") read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015, Companies (Indian Accounting Standards) Amendment Rules 2016 and other provisions of the Act, to the extent notified applicable as well as applicable guidance notes and pronouncements of the Institute of Chartered Accountants of India (ICAI).

For all the periods up to and including 31 March 2016, the Company prepared its financial statements in accordance with Generally Accepted Accounting Principles (GAAP) in India, accounting standards specified under Section 133 of the Companies Act, 2013, the Companies Act, 1956 (to the extent notified and applicable), applicable provisions of the Companies Act, 1956. The company followed the provisions of Ind AS 101 in preparing its opening Balance Sheet as at the date of transition, viz. 1 April 2015. Some of the Company's Ind AS 101 opening Balance Sheet are different from its previous GAAP opening Balance Sheet as at 31 March 2015, but no additional transitional adjustments were required as per the Companies Act, 2013 and Accounting Standards.



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b. Basis of Measurement

These financial statements are prepared in accordance with Indian Accounting Standards (IND ASs) with the going-concern principle and on a historical cost basis except for Certain Financial Assets and Liabilities that are measured at Fair Value (Refer Accounting Policy Regarding Financial Instruments). The methods used to measure fair values are discussed below.

The presentation and grouping of individual items in the Balance Sheet, the Statement of Profit & Loss, the Cash Flow statement and the Statement of Changes in Equities are based on the principle of materiality.

The company's accounting policies and disclosures require the measurement of fair values for financial instruments.

The company has an established control framework with respect to the measurement of fair values. The management regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then the management assesses the evidence obtained from the third parties to support the conclusion that such valuations meet the requirements of Ind AS, including the level in the fair value hierarchy in which such valuations should be classified.

When measuring the fair value of a financial asset or a financial liability, the company uses observable market data as far as possible. Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows.

Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities

Level 2: inputs other than quoted prices included in Level 1 that are observable, either directly (i.e. as prices) or indirectly (i.e. derived from observable inputs).

If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair



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value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. The



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company recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred. (Refer to note 39 for information on detailed disclosures pertaining to measurement of fair values

c. Functional and presentation currency

These financial statements are presented in Indian Rupees which is presentation currency of the company. All amounts have been rounded off to the nearest thousand, unless otherwise stated.

d. Current and non-current classification

The Company presents assets and liabilities in the balance sheet based on current/non-current classification.

An asset is classified as current if:

It is expected to be realised, or is intended to be sold or consumed, in the normal operating cycle;

It is held primarily for the purpose of trading; or

It is expected to realise the asset within 12 months after the reporting period; or

The asset is a cash or equivalent unless it is restricted from being used for at least 12 months after the reporting period.

other assets are classified as non-current.



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Similarly, a liability is classified as current if:

- It is expected to be settled in the normal operating cycle; or
- It is held primarily for the purpose of trading; or
- It is due to be settled within 12 months after the reporting period; or
- The Company does not have an unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. Terms of a liability that could result in its settlement by the issue of equity instruments at the option of the counterparty does not affect this classification.

All other liabilities are classified as non-current.

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

e. Use of Estimates :

The preparation and presentation of Financial Statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities and disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates is recognised in the period in which the results are known / materialised. Estimates and underlying assets are reviewed on going basis. Revisions to accounting estimates are recognised prospectively.



Significant accounting policies

A summary of the significant accounting policies applied in the preparation of the financial statements are as given below. These accounting policies have been applied consistently to all periods

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presented in the financial statements.

The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 16 & Ind AS 40 retrospectively and continue to use the previous GAAP carrying amount as a



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deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of property, plant and equipment and investment property as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

a Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

a.1 Financial assets

a.1.1 Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

a.1.2 Subsequent measurement

Debt instruments:

Subsequent measurement of debt instruments depends on the company's business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the company classifies its debt instruments:

Debt instruments at amortized cost

A 'debt instrument' is measured at the amortised cost if both the following conditions are met:

- a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.



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After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. This category generally applies to trade and other receivables.

Debt instrument measured at fair value through other comprehensive income (FVTOCI):

A 'debt instrument' is classified as at the FVTOCI if both of the following criteria are met:

- a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- b) The asset's contractual cash flows represent SPPI

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the company recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the P&L. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to P&L. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

Debt instrument at FVTPL (Fair value through profit or loss)

Any debt instrument, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL. In addition, the company may elect to designate a debt instrument, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as 'accounting mismatch').



Equity investments :

Equity investments in scope of Ind-AS 109 are measured at fair value. Equity instruments that are held for trading are classified as at FVTPL. For all other equity instruments, the company decides

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to classify the same either as at FVOCI or FVTPL. The Company makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

If the company decides to classify an equity instrument as at FVOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to profit and loss, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the profit and loss.

a.1.3 Derecognition

A financial asset is primarily derecognised when:

- I) The rights to receive cash flows from the asset have expired, or
- II) The company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the company has transferred substantially all the risks and rewards of the asset, or (b) the company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

a.1.4 Impairment of financial assets

The company assesses on a forward looking basis the expected credit losses associated with its assets carried at amortised cost. The impairment methodology applied depends on whether there has been a significant increase in the credit risk.



a practical expedient, the company uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables, as permitted by Ind AS 109. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward-looking estimates. At every reporting date, the provision is updated and changes in the forward-looking estimates are ana

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a.2 Financial liabilities

a.2.1 Initial recognition and measurement

All financial liabilities are recognised initially at fair value, in the case of loans, borrowings and payables, net of directly attributable transaction costs. Financial liabilities include trade and other payables, loans and borrowings including bank overdrafts and derivative financial instruments.

a.2.2 Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at amortized cost

After initial measurement, such financial liabilities are subsequently measured at amortized cost using the EIR method. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance costs in the profit or loss. This category generally applies to trade payables and other contractual liabilities.

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the company that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Gains or losses on liabilities held for trading are recognised in the profit or loss.



rowings

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After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.

b. Property, Plant & Equipment :

Initial recognition and measurement

Property, Plant and Equipment are stated at cost/ fair value net of Modvat/ Cenvat and include amount added on revaluation less accumulated depreciation, amortisation and impairment loss, if any. Subsequent Expenditure is capitalised only if it is probable that future economic benefits associated with the expenditure will flow to the company. All costs including borrowing financing cost of qualifying assets till commencement of commercial operations, net charges of foreign exchange contracts and adjustments arising up to March 31, 2007 from exchange rate variations relating to borrowings attributable to fixed asset are capitalised.

Cost of an item of PPE comprises its purchase price, including import duties and non refundable purchase taxes after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.



recognition

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An item of Property, Plant and Equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in statement of Profit & Loss in the year the asset is derecognised.

The asset's residual values, useful lives and methods are reviewed, and adjusted if appropriate, at each financial year end.

c. Investment Properties

Initial recognition and measurement:

Investment Properties are, properties held for rental income and/ or capital appreciation, initially measured at cost including transaction cost and stated at cost net of Modvat/ Cenvat, Value Added Tax and include amount added on revaluation less accumulated depreciation and amortisation based on Straight Line Method, impairment loss, if any.

Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any.

Though the Company measures investment property using cost based measurement, the fair value of investment property is disclosed in the notes. Fair values are determined based on valuation performed by qualified and experienced Independent Valuer.

Transition to Ind AS:

The company has availed the deemed cost exemption in relation to the Investment Property on the date of transition.

Derecognition:

Investment properties are derecognised either when they have been disposed of or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in profit or loss in the period of derecognition.



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d. Intangible Assets other than Goodwill

Initial recognition and measurement

Intangible assets, namely computer software are amortised on Straight Line Method, over the balance period of Licenses starting from the date of acquisition or commencement of commercial services, whichever is later.

The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 38 retrospectively and continue to use the previous GAAP carrying amount as a deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of intangible assets as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

Derecognition

An intangible asset is derecognized when no future economic benefits are expected from their use or upon their disposal. Gains and losses on disposal of an item of intangible assets are determined by comparing the proceeds from disposal with the carrying amount of intangible assets and are recognized in the statement of profit and loss.

e. Depreciation & Amortisation:

(i) Depreciation on Property, Plant and Equipment's

Depreciation on Property, Plant and Equipment's is provided on the Straight Line Method rates over the useful lives as prescribed in the Schedule II to the Companies Act, 2013.

Depreciation on additions to/deductions from property, plant & equipment during the year is charged on pro-rata basis from/up to the month in which the asset is available for use/disposed.



ime of Assets

rniture & Fittings

Life in
years

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Office Equipment	Years

Plant & Machinery	15 Years

(ii) Amortisation:

Intangible Assets are amortized over the remaining on straight line method as per Ind AS – 38 as prescribed in Schedule – II of the Companies Act, 2013. Cost of software recognized as intangible asset, is amortized on straight line method over a period of legal right to use or 3 years, whichever is less.

(iii) Depreciation on Investment Property

Name of Assets	Life in years
Building	60 Years
Leasehold Improvements	99 Years (lease period)

f. Impairment of Non- Financial Assets :

The carrying amounts of the Company's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment considering the provisions of Ind AS 36 'Impairment of Assets'. If any such indication exists, then the asset's recoverable amount is estimated.

Goodwill and intangible assets that have an indefinite useful life are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they may be impaired. Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognised in prior counting period is increased / reversed where there is change in the estimate of recoverable value. e recoverable value is higher of net selling price and value in use.



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g. Borrowing Cost :

Borrowing costs that are directly attributable to the acquisition, construction/exploration/ development or erection of qualifying assets are capitalized as part of cost of such asset until such time the assets are substantially ready for their intended use. Qualifying assets are assets which take a substantial period of time to get ready for their intended use or sale.

When the Company borrows funds specifically for the purpose of obtaining a qualifying asset, the borrowing costs incurred are capitalized. When Company borrows funds generally and uses them for the purpose of obtaining a qualifying asset, the capitalization of the borrowing costs is computed based on the weighted average cost of general borrowing that are outstanding during the period and used for the acquisition, construction/exploration or erection of the qualifying asset.

Capitalization of borrowing costs ceases when substantially all the activities necessary to prepare the qualifying assets for their intended uses are complete. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Income earned on temporary investment of the borrowings pending their expenditure on the qualifying assets is deducted from the borrowing costs eligible for capitalization. Borrowing costs include exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs. Other borrowing costs are recognized as an expense in the year in which they are incurred.

h. Provisions :



A provision is recognized if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows. If the time value of money is not material, provisions are determined by discounting the expected future cash flows at the current market assessments of the time value of money. When discounting is used, the increase in the provision due to the time value of money is recognized as an expense in the year in which they are incurred.

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The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation.

i. Employee benefits

Long Term Benefits

I. Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into separate entities and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognized as an employee benefits expense in profit or loss in the period during which services are rendered by employees.

Contributions to defined contribution schemes such as Provident Fund, etc. are charged to the Statement of Profit and Loss, as and when incurred.

II. Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan like gratuity.

The Company's net obligation in respect of defined benefit plans is calculated separately for each plan by estimating the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value. Any unrecognized past service costs and the fair value of any plan assets are deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations and that are denominated in the same currency in which the benefits are expected to be paid.

The calculation is performed annually by a qualified actuary using the projected unit credit method. When the calculation results in a benefit to the Company, the recognized asset is limited to the total of any unrecognized past service costs and the present value of expected future refunds from the plan or reductions in future contributions. An economic benefit is available to the Company if it is realizable during the settlement of the plan liabilities. Any actuarial gains or losses are recognized in the period in which they arise.



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When the benefits of a plan are improved, the portion of the increased benefit relating to past service



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by employees is recognized in profit or loss on a straight-line basis over the average period until the benefits become vested. To the extent that the benefits vest immediately, the expense is recognized immediately in profit or loss.

III. Other long-term employee benefits

Benefits under the Company's leave encashment constitute other long term employee benefits.

The Company's net obligation in respect of leave encashment is the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations. The calculation is performed using the projected unit credit method. Any actuarial gains or losses are recognized in profit or loss in the period in which they arise.



ort-term benefits

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All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. These benefits include compensated absences such as paid annual

leave and sickness leave. The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognized as an expense during the period.

j. Lease

In respect of Operating Leases, lease rentals are expensed on straight line basis with reference to the term of lease unless the payments to the lessor are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases, except for lease rentals pertaining to the period up to the date of commencement of commercial operations, which are capitalised.

Where the lessor effectively retains substantially all risk and benefits of ownership of the leased assets they are classified as operating lease. Operating lease payments are recognised as an expense in the Statement of Profit and Loss.

In respect of Finance Leases, the lower of the fair value of the assets and present value of the minimum lease rentals is capitalised as Fixed Assets with corresponding amount shown as liabilities for leased assets. The principal component in lease rental in respect of the above is adjusted against liabilities for leased assets and the interest component is recognised as an expense in the year in which the same is incurred except in case of assets used for capital projects where it is capitalised.

k. 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.



Interest income on investment is recognised on time proportion basis. Dividend is considered when right to receive is established.

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l. Foreign Currency Transactions

(i) Transactions denominated in foreign currencies are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

(ii) Foreign currency monetary items (assets and liabilities) are retranslated using the exchange rate prevailing at the reporting date.

(iii) Non-monetary items, which are measured in terms of historical cost denominated in foreign currency, are reported using the exchange rate at the date of the transaction.

(iv) Gains and losses, if any, at the year-end in respect of monetary assets and monetary liabilities are recognised in the Statement of Profit and Loss except in case of gains or losses arising on long term foreign currency monetary items relating to the acquisition of depreciable assets which are added to or deducted from the cost of such assets.

m. Earnings per share :

In determining Earning per Share, the company considers the net profit after tax and includes the post tax effect of any extra-ordinary / exceptional item. The number of shares used in computing Basic Earnings per Share is the weighted average number of shares, excluding owned by the Trust, outstanding during the period. Dilutive earning per share is computed and disclosed after adjusting effect of all dilutive potential equity shares, if any except when results will be anti dilutive. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date.

n. Accounting for Taxes on Income :

Provision for current tax represents the amount that would be payable based on computation of tax per the provisions of the Income Tax Act, 1961. Current tax is determined based on the amount of tax payable in respect of taxable income for the year after taking into consideration benefits deductible under the Income Tax Act, 1961. Current tax expense is recognized in profit or loss except to the extent that it relates to items recognized directly in other comprehensive income, in which case it is recognized in OCI or equity.



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Deferred tax represents the effect of timing difference between the carrying amount of assets and liabilities in the consolidated financial statement and the corresponding tax base used in computation of taxable income. Deferred Tax Liabilities are generally accounted for all taxable temporary differences. The deferred tax asset is recognised for all deductible temporary differences, carried forward of unused tax credits and unused tax losses, to the extent that is probable that taxable profit will be available against which those deductible temporary differences can be utilised.

Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current income tax assets against current income tax liabilities and when the deferred income tax assets and liabilities relate to income tax levied by the same taxation authority on either the same taxable entity or different taxable entities where there is an intention to settle the balances on a net or simultaneous basis.

Deferred Tax assets / Liabilities are not recognised for initial recognition of Goodwill or of an asset or liability in a transition that is not a business combination and at the time of transaction affects neither the accounting profit nor taxable profit/(loss), MAT credit is recognised as an asset only if there is convincing evidence that the Company will pay normal income tax during the specified period.

o. Cash and Cash Equivalents:

Cash comprises of Cash on Hand, Cheques on Hand and demand deposits with Banks. Cash Equivalents are short term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risks of changes in value.



ish flow statement

ish flow statement is prepared in accordance with the indirect method of Cash Flows'.

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q. Contingent liabilities :

Contingent liabilities are possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Contingent liabilities are disclosed on the basis of judgment of the management/independent experts. These are reviewed at each balance sheet date and are adjusted to reflect the current management estimate.

r. Exemptions and exceptions availed

In preparing these Ind AS financial statements, the company has availed certain exemptions and exceptions in accordance with Ind AS 101, as explained below. The resulting difference between the carrying values of the assets and liabilities in the financial statements as at the transition date under Ind AS and previous GAAP have been recognised directly in equity (retained earnings or another appropriate category of equity). This note explains the adjustments made by the company in restating its previous GAAP financial statements, including the Balance Sheet as at April 1, 2015 and the financial statements as at and for the year ended March 31, 2016.

1.3 First-time Ind AS adoption reconciliations

The Company has adopted Indian Accounting Standard (Ind AS) from April 1, 2016 with a transition date of April 1, 2015. The figures for the previous year have also been converted as per Ind AS, but no additional transitional adjustments were required as correspond to previous applicable Accounting Standards. Hence, no reconciliation item has been shown.



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Textual information (4)

Disclosure of significant accounting policies [Text Block]

Note 1.
Corporate
Information,
Basis of
Preparation
of Financials
and
Significant
Accounting
Policies

1.1 Background of the Company:

a. Corporate Information

Campion Properties Limited ("the Company" or "CAPL"), having CIN number U55101MH2001PLC218815, was incorporated on August 23, 2001 having its registered office at H Block, 1st Floor Dhirubhai Ambani Knowledge City, Navi Mumbai, Thane, Maharashtra 400710.

The company has been formed to carry on business of leasing of property at Maharaja Ranjit Singh Marg for commercial/ business office.

1.1 Basis of preparation of Financial Statements :

a Statement of Compliance

The financial statements are prepared under historical cost convention in accordance with the generally accepted accounting principles (GAAP) in India and comply with Indian Accounting Standards specified under Section 133 the Companies Act, 2013 ("the Act") read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015, Companies (Indian Accounting Standards) Amendment Rules 2016 and other provisions of the Act, to the extent notified applicable as well as applicable guidance notes and pronouncements of the Institute of Chartered Accountants of India (ICAI).

For all the periods up to and including 31 March 2016, the Company prepared its financial statements in accordance with Generally Accepted Accounting Principles (GAAP) in India, accounting standards specified under Section 133 of the Companies Act, 2013, the Companies Act, 1956 (to the extent notified and applicable), applicable provisions of the Companies Act, 1956. The company followed the provisions of Ind AS 101 in preparing its opening Balance Sheet as at the date of transition, viz. 1 April 2015. Some of the Company's Ind AS 101 opening Balance Sheet are different from its previous GAAP opening Balance Sheet as at 31 March 2015, but no additional transitional adjustments were required as per the Companies Act, 2013 and Accounting Standards.



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b. Basis of Measurement

These financial statements are prepared in accordance with Indian Accounting Standards (IND ASs) with the going-concern principle and on a historical cost basis except for Certain Financial Assets and Liabilities that are measured at Fair Value (Refer Accounting Policy Regarding Financial Instruments). The methods used to measure fair values are discussed below.

The presentation and grouping of individual items in the Balance Sheet, the Statement of Profit & Loss, the Cash Flow statement and the Statement of Changes in Equities are based on the principle of materiality.

The company's accounting policies and disclosures require the measurement of fair values for financial instruments.

The company has an established control framework with respect to the measurement of fair values. The management regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then the management assesses the evidence obtained from the third parties to support the conclusion that such valuations meet the requirements of Ind AS, including the level in the fair value hierarchy in which such valuations should be classified.

When measuring the fair value of a financial asset or a financial liability, the company uses observable market data as far as possible. Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows.

Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities

Level 2: inputs other than quoted prices included in Level 1 that are observable, either directly (i.e. as prices) or indirectly (i.e. derived from observable inputs).

If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair



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value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. The



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company recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred. (Refer to note 39 for information on detailed disclosures pertaining to measurement of fair values

c. Functional and presentation currency

These financial statements are presented in Indian Rupees which is presentation currency of the company. All amounts have been rounded off to the nearest thousand, unless otherwise stated.

d. Current and non-current classification

The Company presents assets and liabilities in the balance sheet based on current/non-current classification.

An asset is classified as current if:

It is expected to be realised, or is intended to be sold or consumed, in the normal operating cycle;

It is held primarily for the purpose of trading; or

It is expected to realise the asset within 12 months after the reporting period; or

The asset is a cash or equivalent unless it is restricted from being available for at least 12 months after the reporting period.

other assets are classified as non-current.



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Similarly, a liability is classified as current if:

- It is expected to be settled in the normal operating cycle; or
- It is held primarily for the purpose of trading; or
- It is due to be settled within 12 months after the reporting period; or
- The Company does not have an unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. Terms of a liability that could result in its settlement by the issue of equity instruments at the option of the counterparty does not affect this classification.

All other liabilities are classified as non-current.

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

e. Use of Estimates :

The preparation and presentation of Financial Statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities and disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates is recognised in the period in which the results are known / materialised. Estimates and underlying assets are reviewed on going basis. Revisions to accounting estimates are recognised prospectively.



Significant accounting policies

A summary of the significant accounting policies applied in the preparation of the financial statements are as given below. These accounting policies have been applied consistently to all periods

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presented in the financial statements.

The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 16 & Ind AS 40 retrospectively and continue to use the previous GAAP carrying amount as a



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deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of property, plant and equipment and investment property as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

a Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

a.1 Financial assets

a.1.1 Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

a.1.2 Subsequent measurement

Debt instruments:

Subsequent measurement of debt instruments depends on the company's business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the company classifies its debt instruments:

Debt instruments at amortized cost

A 'debt instrument' is measured at the amortised cost if both the following conditions are met:

- a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.



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After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. This category generally applies to trade and other receivables.

Debt instrument measured at fair value through other comprehensive income (FVTOCI):

A 'debt instrument' is classified as at the FVTOCI if both of the following criteria are met:

- a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- b) The asset's contractual cash flows represent SPPI

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the company recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the P&L. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to P&L. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

Debt instrument at FVTPL (Fair value through profit or loss)

Any debt instrument, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL. In addition, the company may elect to designate a debt instrument, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as 'accounting mismatch').



Equity investments :

Equity investments in scope of Ind-AS 109 are measured at fair value. Equity investments held for trading are classified as at FVTPL. For all other equity instruments, the company decides

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to classify the same either as at FVOCI or FVTPL. The Company makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

If the company decides to classify an equity instrument as at FVOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to profit and loss, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the profit and loss.

a.1.3 Derecognition

A financial asset is primarily derecognised when:

- I) The rights to receive cash flows from the asset have expired, or
- II) The company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the company has transferred substantially all the risks and rewards of the asset, or (b) the company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

a.1.4 Impairment of financial assets

The company assesses on a forward looking basis the expected credit losses associated with its assets carried at amortised cost. The impairment methodology applied depends on whether there has been a significant increase in the credit risk.



a practical expedient, the company uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables, as permitted by Ind AS 109. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward-looking estimates. At every reporting date, the provision is updated and changes in the forward-looking estimates are ana

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a.2 Financial liabilities

a.2.1 Initial recognition and measurement

All financial liabilities are recognised initially at fair value, in the case of loans, borrowings and payables, net of directly attributable transaction costs. Financial liabilities include trade and other payables, loans and borrowings including bank overdrafts and derivative financial instruments.

a.2.2 Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at amortized cost

After initial measurement, such financial liabilities are subsequently measured at amortized cost using the EIR method. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance costs in the profit or loss. This category generally applies to trade payables and other contractual liabilities.

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the company that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Gains or losses on liabilities held for trading are recognised in the profit or loss.



rowings

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After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.

b. Property, Plant & Equipment :

Initial recognition and measurement

Property, Plant and Equipment are stated at cost/ fair value net of Modvat/ Cenvat and include amount added on revaluation less accumulated depreciation, amortisation and impairment loss, if any. Subsequent Expenditure is capitalised only if it is probable that future economic benefits associated with the expenditure will flow to the company. All costs including borrowing financing cost of qualifying assets till commencement of commercial operations, net charges of foreign exchange contracts and adjustments arising up to March 31, 2007 from exchange rate variations relating to borrowings attributable to fixed asset are capitalised.

Cost of an item of PPE comprises its purchase price, including import duties and non refundable purchase taxes after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.



recognition

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An item of Property, Plant and Equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in statement of Profit & Loss in the year the asset is derecognised.

The asset's residual values, useful lives and methods are reviewed, and adjusted if appropriate, at each financial year end.

c. Investment Properties

Initial recognition and measurement:

Investment Properties are, properties held for rental income and/ or capital appreciation, initially measured at cost including transaction cost and stated at cost net of Modvat/ Cenvat, Value Added Tax and include amount added on revaluation less accumulated depreciation and amortisation based on Straight Line Method, impairment loss, if any.

Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any.

Though the Company measures investment property using cost based measurement, the fair value of investment property is disclosed in the notes. Fair values are determined based on valuation performed by qualified and experienced Independent Valuer.

Transition to Ind AS:

The company has availed the deemed cost exemption in relation to the Investment Property on the date of transition.

Derecognition:

Investment properties are derecognised either when they have been disposed of or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in profit or loss in the period of derecognition.



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d. Intangible Assets other than Goodwill

Initial recognition and measurement

Intangible assets, namely computer software are amortised on Straight Line Method, over the balance period of Licenses starting from the date of acquisition or commencement of commercial services, whichever is later.

The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 38 retrospectively and continue to use the previous GAAP carrying amount as a deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of intangible assets as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

Derecognition

An intangible asset is derecognized when no future economic benefits are expected from their use or upon their disposal. Gains and losses on disposal of an item of intangible assets are determined by comparing the proceeds from disposal with the carrying amount of intangible assets and are recognized in the statement of profit and loss.

e. Depreciation & Amortisation:

(i) Depreciation on Property, Plant and Equipment's

Depreciation on Property, Plant and Equipment's is provided on the Straight Line Method rates over the useful lives as prescribed in the Schedule II to the Companies Act, 2013.

Depreciation on additions to/deductions from property, plant & equipment during the year is charged on pro-rata basis from/up to the month in which the asset is available for use/disposed.



ime of Assets

rniture & Fittings

Life in
years

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Office Equipment	Years

Plant & Machinery	15 Years

(ii) Amortisation:

Intangible Assets are amortized over the remaining on straight line method as per Ind AS – 38 as prescribed in Schedule – II of the Companies Act, 2013. Cost of software recognized as intangible asset, is amortized on straight line method over a period of legal right to use or 3 years, whichever is less.

(iii) Depreciation on Investment Property

Name of Assets	Life in years

Building	60 Years

Leasehold Improvements	99 Years (lease period)

f. Impairment of Non- Financial Assets :

The carrying amounts of the Company's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment considering the provisions of Ind AS 36 'Impairment of Assets'. If any such indication exists, then the asset's recoverable amount is estimated.

Goodwill and intangible assets that have an indefinite useful life are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they may be impaired. Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognised in prior counting period is increased / reversed where there is change in the estimate of recoverable value. e recoverable value is higher of net selling price and value in use.



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g. Borrowing Cost :

Borrowing costs that are directly attributable to the acquisition, construction/exploration/ development or erection of qualifying assets are capitalized as part of cost of such asset until such time the assets are substantially ready for their intended use. Qualifying assets are assets which take a substantial period of time to get ready for their intended use or sale.

When the Company borrows funds specifically for the purpose of obtaining a qualifying asset, the borrowing costs incurred are capitalized. When Company borrows funds generally and uses them for the purpose of obtaining a qualifying asset, the capitalization of the borrowing costs is computed based on the weighted average cost of general borrowing that are outstanding during the period and used for the acquisition, construction/exploration or erection of the qualifying asset.

Capitalization of borrowing costs ceases when substantially all the activities necessary to prepare the qualifying assets for their intended uses are complete. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Income earned on temporary investment of the borrowings pending their expenditure on the qualifying assets is deducted from the borrowing costs eligible for capitalization. Borrowing costs include exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs. Other borrowing costs are recognized as an expense in the year in which they are incurred.

h. Provisions :



A provision is recognized if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows. If discounting is used, the increase in the provision due to the time value of money is recognized as an expense.

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The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation.

i. Employee benefits

Long Term Benefits

I. Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into separate entities and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognized as an employee benefits expense in profit or loss in the period during which services are rendered by employees.

Contributions to defined contribution schemes such as Provident Fund, etc. are charged to the Statement of Profit and Loss, as and when incurred.

II. Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan like gratuity.

The Company's net obligation in respect of defined benefit plans is calculated separately for each plan by estimating the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value. Any unrecognized past service costs and the fair value of any plan assets are deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations and that are denominated in the same currency in which the benefits are expected to be paid.

The calculation is performed annually by a qualified actuary using the projected unit credit method. When the calculation results in a benefit to the Company, the recognized asset is limited to the total of any unrecognized past service costs and the present value of expected future refunds from the plan or reductions in future contributions. An economic benefit is available to the Company if it is realizable during the settlement of the plan liabilities. Any actuarial gains or losses are recognized in the period in which they arise.



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When the benefits of a plan are improved, the portion of the increased benefit relating to past service



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by employees is recognized in profit or loss on a straight-line basis over the average period until the benefits become vested. To the extent that the benefits vest immediately, the expense is recognized immediately in profit or loss.

III. Other long-term employee benefits

Benefits under the Company's leave encashment constitute other long term employee benefits.

The Company's net obligation in respect of leave encashment is the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations. The calculation is performed using the projected unit credit method. Any actuarial gains or losses are recognized in profit or loss in the period in which they arise.



ort-term benefits

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All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. These benefits include compensated absences such as paid annual

leave and sickness leave. The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognized as an expense during the period.

j. Lease

In respect of Operating Leases, lease rentals are expensed on straight line basis with reference to the term of lease unless the payments to the lessor are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases, except for lease rentals pertaining to the period up to the date of commencement of commercial operations, which are capitalised.

Where the lessor effectively retains substantially all risk and benefits of ownership of the leased assets they are classified as operating lease. Operating lease payments are recognised as an expense in the Statement of Profit and Loss.

In respect of Finance Leases, the lower of the fair value of the assets and present value of the minimum lease rentals is capitalised as Fixed Assets with corresponding amount shown as liabilities for leased assets. The principal component in lease rental in respect of the above is adjusted against liabilities for leased assets and the interest component is recognised as an expense in the year in which the same is incurred except in case of assets used for capital projects where it is capitalised.

k. 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.



Interest income on investment is recognised on time proportion basis. Dividend is considered when right to receive is established.

l. Foreign Currency Transactions

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(i) Transactions denominated in foreign currencies are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

(ii) Foreign currency monetary items (assets and liabilities) are retranslated using the exchange rate prevailing at the reporting date.

(iii) Non-monetary items, which are measured in terms of historical cost denominated in foreign currency, are reported using the exchange rate at the date of the transaction.

(iv) Gains and losses, if any, at the year-end in respect of monetary assets and monetary liabilities are recognised in the Statement of Profit and Loss except in case of gains or losses arising on long term foreign currency monetary items relating to the acquisition of depreciable assets which are added to or deducted from the cost of such assets.

m. Earnings per share :

In determining Earning per Share, the company considers the net profit after tax and includes the post tax effect of any extra-ordinary / exceptional item. The number of shares used in computing Basic Earnings per Share is the weighted average number of shares, excluding owned by the Trust, outstanding during the period. Dilutive earning per share is computed and disclosed after adjusting effect of all dilutive potential equity shares, if any except when results will be anti dilutive. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date.

n. Accounting for Taxes on Income :

Provision for current tax represents the amount that would be payable based on computation of tax per the provisions of the Income Tax Act, 1961. Current tax is determined based on the amount of tax payable in respect of taxable income for the year after taking into consideration benefits deductible under the Income Tax Act, 1961. Current tax expense is recognized in profit or loss except the extent that it relates to items recognized directly in other comprehensive income, in which case it is recognized in OCI or equity.



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Deferred tax represents the effect of timing difference between the carrying amount of assets and liabilities in the consolidated financial statement and the corresponding tax base used in computation of taxable income. Deferred Tax Liabilities are generally accounted for all taxable temporary differences. The deferred tax asset is recognised for all deductible temporary differences, carried forward of unused tax credits and unused tax losses, to the extent that is probable that taxable profit will be available against which those deductible temporary differences can be utilised.

Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current income tax assets against current income tax liabilities and when the deferred income tax assets and liabilities relate to income tax levied by the same taxation authority on either the same taxable entity or different taxable entities where there is an intention to settle the balances on a net or simultaneous basis.

Deferred Tax assets / Liabilities are not recognised for initial recognition of Goodwill or of an asset or liability in a transition that is not a business combination and at the time of transaction affects neither the accounting profit nor taxable profit/(loss), MAT credit is recognised as an asset only if there is convincing evidence that the Company will pay normal income tax during the specified period.

o. Cash and Cash Equivalents:

Cash comprises of Cash on Hand, Cheques on Hand and demand deposits with Banks. Cash Equivalents are short term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risks of changes in value.



ish flow statement

ish flow statement is prepared in accordance with the indirect method of Cash Flows'.

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q. Contingent liabilities :

Contingent liabilities are possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Contingent liabilities are disclosed on the basis of judgment of the management/independent experts. These are reviewed at each balance sheet date and are adjusted to reflect the current management estimate.

r. Exemptions and exceptions availed

In preparing these Ind AS financial statements, the company has availed certain exemptions and exceptions in accordance with Ind AS 101, as explained below. The resulting difference between the carrying values of the assets and liabilities in the financial statements as at the transition date under Ind AS and previous GAAP have been recognised directly in equity (retained earnings or another appropriate category of equity). This note explains the adjustments made by the company in restating its previous GAAP financial statements, including the Balance Sheet as at April 1, 2015 and the financial statements as at and for the year ended March 31, 2016.

1.3 First-time Ind AS adoption reconciliations

The Company has adopted Indian Accounting Standard (Ind AS) from April 1, 2016 with a transition date of April 1, 2015. The figures for the previous year have also been converted as per Ind AS, but no additional transitional adjustments were required as correspond to previous applicable Accounting Standards. Hence, no reconciliation item has been shown.



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

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (5) [See below]	Textual information (6) [See below]
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Disclosure of significant accounting policies [TextBlock]	Textual information (7) [See below]	Textual information (8) [See below]

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Textual information (5)

Statement of Ind AS compliance [Text Block]

Basis of preparation of Financial Statements :

Statement of Compliance

The financial statements are prepared under historical cost convention in accordance with the generally accepted accounting principles (GAAP) in India and comply with Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 ("the Act") read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015, Companies (Indian Accounting Standards) Amendment Rules 2016 and other provisions of the Act, to the extent notified applicable as well as applicable guidance notes and pronouncements of the Institute of Chartered Accountants of India (ICAI).

For all the periods up to and including 31 March 2016, the Company prepared its financial statements in accordance with Generally Accepted Accounting Principles (GAAP) in India, accounting standards specified under Section 133 of the Companies Act, 2013, the Companies Act, 2013 (to the extent notified and applicable), applicable provisions of the Companies Act, 1956. The Company followed the provisions of Ind AS 101 in preparing its opening Ind AS Balance Sheet as of the date of transition, viz. 1 April 2015. Some of the Company's Ind AS accounting policies used in the opening Balance Sheet are different from its previous GAAP policies applied as at 31 March 2015, but no additional transitional adjustments were required as correspond to previous applicable Accounting Standards.



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Textual information (6)

Statement of Ind AS compliance [Text Block]

Basis of preparation of Financial Statements :

Statement of Compliance

The financial statements are prepared under historical cost convention in accordance with the generally accepted accounting principles (GAAP) in India and comply with Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 ("the Act") read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015, Companies (Indian Accounting Standards) Amendment Rules 2016 and other provisions of the Act, to the extent notified applicable as well as applicable guidance notes and pronouncements of the Institute of Chartered Accountants of India (ICAI).

For all the periods up to and including 31 March 2016, the Company prepared its financial statements in accordance with Generally Accepted Accounting Principles (GAAP) in India, accounting standards specified under Section 133 of the Companies Act, 2013, the Companies Act, 2013 (to the extent notified and applicable), applicable provisions of the Companies Act, 1956. The Company followed the provisions of Ind AS 101 in preparing its opening Ind AS Balance Sheet as of the date of transition, viz. 1 April 2015. Some of the Company's Ind AS accounting policies used in the opening Balance Sheet are different from its previous GAAP policies applied as at 31 March 2015, but no additional transitional adjustments were required as correspond to previous applicable Accounting Standards.



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Textual information (7)

Disclosure of significant accounting policies [Text Block]

Note 1.
Corporate
Information,
Basis of
Preparation
of Financials
and
Significant
Accounting
Policies

1.1 Background of the Company:

a. Corporate Information

Campion Properties Limited ("the Company" or "CAPL"), having CIN number U55101MH2001PLC218815, was incorporated on August 23, 2001 having its registered office at H Block, 1st Floor Dhirubhai Ambani Knowledge City, Navi Mumbai, Thane, Maharashtra 400710.

The company has been formed to carry on business of leasing of property at Maharaja Ranjit Singh Marg for commercial/ business office.

1.1 Basis of preparation of Financial Statements :

a Statement of Compliance

The financial statements are prepared under historical cost convention in accordance with the generally accepted accounting principles (GAAP) in India and comply with Indian Accounting Standards specified under Section 133 the Companies Act, 2013 ("the Act") read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015, Companies (Indian Accounting Standards) Amendment Rules 2016 and other provisions of the Act, to the extent notified applicable as well as applicable guidance notes and pronouncements of the Institute of Chartered Accountants of India (ICAI).

For all the periods up to and including 31 March 2016, the Company prepared its financial statements in accordance with Generally Accepted Accounting Principles (GAAP) in India, accounting standards specified under Section 133 of the Companies Act, 2013, the Companies Act, 1956 (to the extent notified and applicable), applicable provisions of the Companies Act, 1956. The company followed the provisions of Ind AS 101 in preparing its opening Balance Sheet as at the date of transition, viz. 1 April 2015. Some of the Company's Ind AS 101 opening Balance Sheet are different from its previous GAAP opening Balance Sheet as at 31 March 2015, but no additional transitional adjustments were required as per the Companies Act, 2013 and Accounting Standards.



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b. Basis of Measurement

These financial statements are prepared in accordance with Indian Accounting Standards (IND ASs) with the going-concern principle and on a historical cost basis except for Certain Financial Assets and Liabilities that are measured at Fair Value (Refer Accounting Policy Regarding Financial Instruments). The methods used to measure fair values are discussed below.

The presentation and grouping of individual items in the Balance Sheet, the Statement of Profit & Loss, the Cash Flow statement and the Statement of Changes in Equities are based on the principle of materiality.

The company's accounting policies and disclosures require the measurement of fair values for financial instruments.

The company has an established control framework with respect to the measurement of fair values. The management regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then the management assesses the evidence obtained from the third parties to support the conclusion that such valuations meet the requirements of Ind AS, including the level in the fair value hierarchy in which such valuations should be classified.

When measuring the fair value of a financial asset or a financial liability, the company uses observable market data as far as possible. Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows.

Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities

Level 2: inputs other than quoted prices included in Level 1 that are observable, either directly (i.e. as prices) or indirectly (i.e. derived from observable inputs).

If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair



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value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. The



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company recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred. (Refer to note 39 for information on detailed disclosures pertaining to measurement of fair values

c. Functional and presentation currency

These financial statements are presented in Indian Rupees which is presentation currency of the company. All amounts have been rounded off to the nearest thousand, unless otherwise stated.

d. Current and non-current classification

The Company presents assets and liabilities in the balance sheet based on current/non-current classification.

An asset is classified as current if:

It is expected to be realised, or is intended to be sold or consumed, in the normal operating cycle;

It is held primarily for the purpose of trading; or

It is expected to realise the asset within 12 months after the reporting period; or

The asset is a cash or equivalent unless it is restricted from being available for at least 12 months after the reporting period.

other assets are classified as non-current.



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Similarly, a liability is classified as current if:

- It is expected to be settled in the normal operating cycle; or
- It is held primarily for the purpose of trading; or
- It is due to be settled within 12 months after the reporting period; or
- The Company does not have an unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. Terms of a liability that could result in its settlement by the issue of equity instruments at the option of the counterparty does not affect this classification.

All other liabilities are classified as non-current.

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

e. Use of Estimates :

The preparation and presentation of Financial Statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities and disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates is recognised in the period in which the results are known / materialised. Estimates and underlying assets are reviewed on going basis. Revisions to accounting estimates are recognised prospectively.



Significant accounting policies

A summary of the significant accounting policies applied in the preparation of the financial statements are as given below. These accounting policies have been applied consistently to all periods

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presented in the financial statements.

The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 16 & Ind AS 40 retrospectively and continue to use the previous GAAP carrying amount as a



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deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of property, plant and equipment and investment property as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

a Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

a.1 Financial assets

a.1.1 Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

a.1.2 Subsequent measurement

Debt instruments:

Subsequent measurement of debt instruments depends on the company's business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the company classifies its debt instruments:

Debt instruments at amortized cost

A 'debt instrument' is measured at the amortised cost if both the following conditions are met:

- a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.



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After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. This category generally applies to trade and other receivables.

Debt instrument measured at fair value through other comprehensive income (FVTOCI):

A 'debt instrument' is classified as at the FVTOCI if both of the following criteria are met:

- a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- b) The asset's contractual cash flows represent SPPI

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the company recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the P&L. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to P&L. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

Debt instrument at FVTPL (Fair value through profit or loss)

Any debt instrument, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL. In addition, the company may elect to designate a debt instrument, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as 'accounting mismatch').



Equity investments :

Equity investments in scope of Ind-AS 109 are measured at fair value. Equity investments held for trading are classified as at FVTPL. For all other equity instruments, the company decides

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to classify the same either as at FVOCI or FVTPL. The Company makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

If the company decides to classify an equity instrument as at FVOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to profit and loss, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the profit and loss.

a.1.3 Derecognition

A financial asset is primarily derecognised when:

- I) The rights to receive cash flows from the asset have expired, or
- II) The company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the company has transferred substantially all the risks and rewards of the asset, or (b) the company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

a.1.4 Impairment of financial assets

The company assesses on a forward looking basis the expected credit losses associated with its assets carried at amortised cost. The impairment methodology applied depends on whether there has been a significant increase in the credit risk.



a practical expedient, the company uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables, as permitted by Ind AS 109. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward-looking estimates. At every reporting date, the provision is updated and changes in the forward-looking estimates are ana

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a.2 Financial liabilities

a.2.1 Initial recognition and measurement

All financial liabilities are recognised initially at fair value, in the case of loans, borrowings and payables, net of directly attributable transaction costs. Financial liabilities include trade and other payables, loans and borrowings including bank overdrafts and derivative financial instruments.

a.2.2 Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at amortized cost

After initial measurement, such financial liabilities are subsequently measured at amortized cost using the EIR method. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance costs in the profit or loss. This category generally applies to trade payables and other contractual liabilities.

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the company that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Gains or losses on liabilities held for trading are recognised in the profit or loss.



rowings

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After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.

b. Property, Plant & Equipment :

Initial recognition and measurement

Property, Plant and Equipment are stated at cost/ fair value net of Modvat/ Cenvat and include amount added on revaluation less accumulated depreciation, amortisation and impairment loss, if any. Subsequent Expenditure is capitalised only if it is probable that future economic benefits associated with the expenditure will flow to the company. All costs including borrowing financing cost of qualifying assets till commencement of commercial operations, net charges of foreign exchange contracts and adjustments arising up to March 31, 2007 from exchange rate variations relating to borrowings attributable to fixed asset are capitalised.

Cost of an item of PPE comprises its purchase price, including import duties and non refundable purchase taxes after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.



recognition

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An item of Property, Plant and Equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in statement of Profit & Loss in the year the asset is derecognised.

The asset's residual values, useful lives and methods are reviewed, and adjusted if appropriate, at each financial year end.

c. Investment Properties

Initial recognition and measurement:

Investment Properties are, properties held for rental income and/ or capital appreciation, initially measured at cost including transaction cost and stated at cost net of Modvat/ Cenvat, Value Added Tax and include amount added on revaluation less accumulated depreciation and amortisation based on Straight Line Method, impairment loss, if any.

Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any.

Though the Company measures investment property using cost based measurement, the fair value of investment property is disclosed in the notes. Fair values are determined based on valuation performed by qualified and experienced Independent Valuer.

Transition to Ind AS:

The company has availed the deemed cost exemption in relation to the Investment Property on the date of transition.

Derecognition:

Investment properties are derecognised either when they have been disposed of or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in profit or loss in the period of derecognition.



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d. Intangible Assets other than Goodwill

Initial recognition and measurement

Intangible assets, namely computer software are amortised on Straight Line Method, over the balance period of Licenses starting from the date of acquisition or commencement of commercial services, whichever is later.

The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 38 retrospectively and continue to use the previous GAAP carrying amount as a deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of intangible assets as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

Derecognition

An intangible asset is derecognized when no future economic benefits are expected from their use or upon their disposal. Gains and losses on disposal of an item of intangible assets are determined by comparing the proceeds from disposal with the carrying amount of intangible assets and are recognized in the statement of profit and loss.

e. Depreciation & Amortisation:

(i) Depreciation on Property, Plant and Equipment's

Depreciation on Property, Plant and Equipment's is provided on the Straight Line Method rates over the useful lives as prescribed in the Schedule II to the Companies Act, 2013.

Depreciation on additions to/deductions from property, plant & equipment during the year is charged on pro-rata basis from/up to the month in which the asset is available for use/disposed.



ime of Assets

rniture & Fittings

Life in
years

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Office Equipment	Years

Plant & Machinery	15 Years

(ii) Amortisation:

Intangible Assets are amortized over the remaining on straight line method as per Ind AS – 38 as prescribed in Schedule – II of the Companies Act, 2013. Cost of software recognized as intangible asset, is amortized on straight line method over a period of legal right to use or 3 years, whichever is less.

(iii) Depreciation on Investment Property

Name of Assets	Life in years

Building	60 Years

Leasehold Improvements	99 Years (lease period)

f. Impairment of Non- Financial Assets :

The carrying amounts of the Company's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment considering the provisions of Ind AS 36 'Impairment of Assets'. If any such indication exists, then the asset's recoverable amount is estimated.

Goodwill and intangible assets that have an indefinite useful life are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they may be impaired. Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognised in prior counting period is increased / reversed where there is change in the estimate of recoverable value. e recoverable value is higher of net selling price and value in use.



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g. Borrowing Cost :

Borrowing costs that are directly attributable to the acquisition, construction/exploration/ development or erection of qualifying assets are capitalized as part of cost of such asset until such time the assets are substantially ready for their intended use. Qualifying assets are assets which take a substantial period of time to get ready for their intended use or sale.

When the Company borrows funds specifically for the purpose of obtaining a qualifying asset, the borrowing costs incurred are capitalized. When Company borrows funds generally and uses them for the purpose of obtaining a qualifying asset, the capitalization of the borrowing costs is computed based on the weighted average cost of general borrowing that are outstanding during the period and used for the acquisition, construction/exploration or erection of the qualifying asset.

Capitalization of borrowing costs ceases when substantially all the activities necessary to prepare the qualifying assets for their intended uses are complete. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Income earned on temporary investment of the borrowings pending their expenditure on the qualifying assets is deducted from the borrowing costs eligible for capitalization. Borrowing costs include exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs. Other borrowing costs are recognized as an expense in the year in which they are incurred.

h. Provisions :



A provision is recognized if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows. If discounting is used, the increase in the provision due to the time value of money is recognized as an expense.

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The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation.

i. Employee benefits

Long Term Benefits

I. Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into separate entities and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognized as an employee benefits expense in profit or loss in the period during which services are rendered by employees.

Contributions to defined contribution schemes such as Provident Fund, etc. are charged to the Statement of Profit and Loss, as and when incurred.

II. Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan like gratuity.

The Company's net obligation in respect of defined benefit plans is calculated separately for each plan by estimating the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value. Any unrecognized past service costs and the fair value of any plan assets are deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations and that are denominated in the same currency in which the benefits are expected to be paid.

The calculation is performed annually by a qualified actuary using the projected unit credit method. When the calculation results in a benefit to the Company, the recognized asset is limited to the total of any unrecognized past service costs and the present value of expected future refunds from the plan or reductions in future contributions. An economic benefit is available to the Company if it is realizable during the settlement of the plan liabilities. Any actuarial gains or losses are recognized in the period in which they arise.



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When the benefits of a plan are improved, the portion of the increased benefit relating to past service



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by employees is recognized in profit or loss on a straight-line basis over the average period until the benefits become vested. To the extent that the benefits vest immediately, the expense is recognized immediately in profit or loss.

III. Other long-term employee benefits

Benefits under the Company's leave encashment constitute other long term employee benefits.

The Company's net obligation in respect of leave encashment is the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations. The calculation is performed using the projected unit credit method. Any actuarial gains or losses are recognized in profit or loss in the period in which they arise.



ort-term benefits

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. These benefits include compensated absences such as paid annual

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leave and sickness leave. The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognized as an expense during the period.

j. Lease

In respect of Operating Leases, lease rentals are expensed on straight line basis with reference to the term of lease unless the payments to the lessor are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases, except for lease rentals pertaining to the period up to the date of commencement of commercial operations, which are capitalised.

Where the lessor effectively retains substantially all risk and benefits of ownership of the leased assets they are classified as operating lease. Operating lease payments are recognised as an expense in the Statement of Profit and Loss.

In respect of Finance Leases, the lower of the fair value of the assets and present value of the minimum lease rentals is capitalised as Fixed Assets with corresponding amount shown as liabilities for leased assets. The principal component in lease rental in respect of the above is adjusted against liabilities for leased assets and the interest component is recognised as an expense in the year in which the same is incurred except in case of assets used for capital projects where it is capitalised.

k. 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.



Interest income on investment is recognised on time proportion basis. Dividend is considered when right to receive is established.

l. Foreign Currency Transactions

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(i) Transactions denominated in foreign currencies are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

(ii) Foreign currency monetary items (assets and liabilities) are retranslated using the exchange rate prevailing at the reporting date.

(iii) Non-monetary items, which are measured in terms of historical cost denominated in foreign currency, are reported using the exchange rate at the date of the transaction.

(iv) Gains and losses, if any, at the year-end in respect of monetary assets and monetary liabilities are recognised in the Statement of Profit and Loss except in case of gains or losses arising on long term foreign currency monetary items relating to the acquisition of depreciable assets which are added to or deducted from the cost of such assets.

m. Earnings per share :

In determining Earning per Share, the company considers the net profit after tax and includes the post tax effect of any extra-ordinary / exceptional item. The number of shares used in computing Basic Earnings per Share is the weighted average number of shares, excluding owned by the Trust, outstanding during the period. Dilutive earning per share is computed and disclosed after adjusting effect of all dilutive potential equity shares, if any except when results will be anti dilutive. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date.

n. Accounting for Taxes on Income :

Provision for current tax represents the amount that would be payable based on computation of tax per the provisions of the Income Tax Act, 1961. Current tax is determined based on the amount of tax payable in respect of taxable income for the year after taking into consideration benefits deductible under the Income Tax Act, 1961. Current tax expense is recognized in profit or loss except the extent that it relates to items recognized directly in other comprehensive income, in which case it is recognized in OCI or equity.



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Deferred tax represents the effect of timing difference between the carrying amount of assets and liabilities in the consolidated financial statement and the corresponding tax base used in computation of taxable income. Deferred Tax Liabilities are generally accounted for all taxable temporary differences. The deferred tax asset is recognised for all deductible temporary differences, carried forward of unused tax credits and unused tax losses, to the extent that is probable that taxable profit will be available against which those deductible temporary differences can be utilised.

Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current income tax assets against current income tax liabilities and when the deferred income tax assets and liabilities relate to income tax levied by the same taxation authority on either the same taxable entity or different taxable entities where there is an intention to settle the balances on a net or simultaneous basis.

Deferred Tax assets / Liabilities are not recognised for initial recognition of Goodwill or of an asset or liability in a transition that is not a business combination and at the time of transaction affects neither the accounting profit nor taxable profit/(loss), MAT credit is recognised as an asset only if there is convincing evidence that the Company will pay normal income tax during the specified period.

o. Cash and Cash Equivalents:

Cash comprises of Cash on Hand, Cheques on Hand and demand deposits with Banks. Cash Equivalents are short term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risks of changes in value.



ish flow statement

ish flow statement is prepared in accordance with the indirect method of Cash Flows'.

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q. Contingent liabilities :

Contingent liabilities are possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Contingent liabilities are disclosed on the basis of judgment of the management/independent experts. These are reviewed at each balance sheet date and are adjusted to reflect the current management estimate.

r. Exemptions and exceptions availed

In preparing these Ind AS financial statements, the company has availed certain exemptions and exceptions in accordance with Ind AS 101, as explained below. The resulting difference between the carrying values of the assets and liabilities in the financial statements as at the transition date under Ind AS and previous GAAP have been recognised directly in equity (retained earnings or another appropriate category of equity). This note explains the adjustments made by the company in restating its previous GAAP financial statements, including the Balance Sheet as at April 1, 2015 and the financial statements as at and for the year ended March 31, 2016.

1.3 First-time Ind AS adoption reconciliations

The Company has adopted Indian Accounting Standard (Ind AS) from April 1, 2016 with a transition date of April 1, 2015. The figures for the previous year have also been converted as per Ind AS, but no additional transitional adjustments were required as correspond to previous applicable Accounting Standards. Hence, no reconciliation item has been shown.



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Textual information (8)

Disclosure of significant accounting policies [Text Block]

Note 1.
Corporate
Information,
Basis of
Preparation
of Financials
and
Significant
Accounting
Policies

1.1 Background of the Company:

a. Corporate Information

Campion Properties Limited ("the Company" or "CAPL"), having CIN number U55101MH2001PLC218815, was incorporated on August 23, 2001 having its registered office at H Block, 1st Floor Dhirubhai Ambani Knowledge City, Navi Mumbai, Thane, Maharashtra 400710.

The company has been formed to carry on business of leasing of property at Maharaja Ranjit Singh Marg for commercial/ business office.

1.1 Basis of preparation of Financial Statements :

a Statement of Compliance

The financial statements are prepared under historical cost convention in accordance with the generally accepted accounting principles (GAAP) in India and comply with Indian Accounting Standards specified under Section 133 the Companies Act, 2013 ("the Act") read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015, Companies (Indian Accounting Standards) Amendment Rules 2016 and other provisions of the Act, to the extent notified applicable as well as applicable guidance notes and pronouncements of the Institute of Chartered Accountants of India (ICAI).

For all the periods up to and including 31 March 2016, the Company prepared its financial statements in accordance with Generally Accepted Accounting Principles (GAAP) in India, accounting standards specified under Section 133 of the Companies Act, 2013, the Companies Act, 1956 (to the extent notified and applicable), applicable provisions of the Companies Act, 1956. The company followed the provisions of Ind AS 101 in preparing its opening Balance Sheet as at the date of transition, viz. 1 April 2015. Some of the Company's Ind AS 101 opening Balance Sheet are different from its previous GAAP opening Balance Sheet as at 31 March 2015, but no additional transitional adjustments were required as per the Companies Act, 2013 and Accounting Standards.



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b. Basis of Measurement

These financial statements are prepared in accordance with Indian Accounting Standards (IND ASs) with the going-concern principle and on a historical cost basis except for Certain Financial Assets and Liabilities that are measured at Fair Value (Refer Accounting Policy Regarding Financial Instruments). The methods used to measure fair values are discussed below.

The presentation and grouping of individual items in the Balance Sheet, the Statement of Profit & Loss, the Cash Flow statement and the Statement of Changes in Equities are based on the principle of materiality.

The company's accounting policies and disclosures require the measurement of fair values for financial instruments.

The company has an established control framework with respect to the measurement of fair values. The management regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then the management assesses the evidence obtained from the third parties to support the conclusion that such valuations meet the requirements of Ind AS, including the level in the fair value hierarchy in which such valuations should be classified.

When measuring the fair value of a financial asset or a financial liability, the company uses observable market data as far as possible. Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows.

Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities

Level 2: inputs other than quoted prices included in Level 1 that are observable, either directly (i.e. as prices) or indirectly (i.e. derived from observable inputs).

If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair



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value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. The



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company recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred. (Refer to note 39 for information on detailed disclosures pertaining to measurement of fair values

c. Functional and presentation currency

These financial statements are presented in Indian Rupees which is presentation currency of the company. All amounts have been rounded off to the nearest thousand, unless otherwise stated.

d. Current and non-current classification

The Company presents assets and liabilities in the balance sheet based on current/non-current classification.

An asset is classified as current if:

It is expected to be realised, or is intended to be sold or consumed, in the normal operating cycle;

It is held primarily for the purpose of trading; or

It is expected to realise the asset within 12 months after the reporting period; or

The asset is a cash or equivalent unless it is restricted from being available for at least 12 months after the reporting period.

other assets are classified as non-current.



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Similarly, a liability is classified as current if:

- It is expected to be settled in the normal operating cycle; or
- It is held primarily for the purpose of trading; or
- It is due to be settled within 12 months after the reporting period; or
- The Company does not have an unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. Terms of a liability that could result in its settlement by the issue of equity instruments at the option of the counterparty does not affect this classification.

All other liabilities are classified as non-current.

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

e. Use of Estimates :

The preparation and presentation of Financial Statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities and disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates is recognised in the period in which the results are known / materialised. Estimates and underlying assets are reviewed on going basis. Revisions to accounting estimates are recognised prospectively.



Significant accounting policies

A summary of the significant accounting policies applied in the preparation of the financial statements are as given below. These accounting policies have been applied consistently to all periods

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presented in the financial statements.

The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 16 & Ind AS 40 retrospectively and continue to use the previous GAAP carrying amount as a



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deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of property, plant and equipment and investment property as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

a Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

a.1 Financial assets

a.1.1 Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

a.1.2 Subsequent measurement

Debt instruments:

Subsequent measurement of debt instruments depends on the company's business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the company classifies its debt instruments:

Debt instruments at amortized cost

A 'debt instrument' is measured at the amortised cost if both the following conditions are met:

- a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.



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After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. This category generally applies to trade and other receivables.

Debt instrument measured at fair value through other comprehensive income (FVTOCI):

A 'debt instrument' is classified as at the FVTOCI if both of the following criteria are met:

- a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- b) The asset's contractual cash flows represent SPPI

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the company recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the P&L. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to P&L. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

Debt instrument at FVTPL (Fair value through profit or loss)

Any debt instrument, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL. In addition, the company may elect to designate a debt instrument, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as 'accounting mismatch').



Equity investments :

Equity investments in scope of Ind-AS 109 are measured at fair value. Equity instruments that are held for trading are classified as at FVTPL. For all other equity instruments, the company decides

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to classify the same either as at FVOCI or FVTPL. The Company makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

If the company decides to classify an equity instrument as at FVOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to profit and loss, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the profit and loss.

a.1.3 Derecognition

A financial asset is primarily derecognised when:

- I) The rights to receive cash flows from the asset have expired, or
- II) The company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the company has transferred substantially all the risks and rewards of the asset, or (b) the company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

a.1.4 Impairment of financial assets

The company assesses on a forward looking basis the expected credit losses associated with its assets carried at amortised cost. The impairment methodology applied depends on whether there has been a significant increase in the credit risk.



a practical expedient, the company uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables, as permitted by Ind AS 109. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward-looking estimates. At every reporting date, the provision is updated and changes in the forward-looking estimates are ana

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a.2 Financial liabilities

a.2.1 Initial recognition and measurement

All financial liabilities are recognised initially at fair value, in the case of loans, borrowings and payables, net of directly attributable transaction costs. Financial liabilities include trade and other payables, loans and borrowings including bank overdrafts and derivative financial instruments.

a.2.2 Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at amortized cost

After initial measurement, such financial liabilities are subsequently measured at amortized cost using the EIR method. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance costs in the profit or loss. This category generally applies to trade payables and other contractual liabilities.

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the company that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Gains or losses on liabilities held for trading are recognised in the profit or loss.



rowings

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After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.

b. Property, Plant & Equipment :

Initial recognition and measurement

Property, Plant and Equipment are stated at cost/ fair value net of Modvat/ Cenvat and include amount added on revaluation less accumulated depreciation, amortisation and impairment loss, if any. Subsequent Expenditure is capitalised only if it is probable that future economic benefits associated with the expenditure will flow to the company. All costs including borrowing financing cost of qualifying assets till commencement of commercial operations, net charges of foreign exchange contracts and adjustments arising up to March 31, 2007 from exchange rate variations relating to borrowings attributable to fixed asset are capitalised.

Cost of an item of PPE comprises its purchase price, including import duties and non refundable purchase taxes after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.



recognition

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An item of Property, Plant and Equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in statement of Profit & Loss in the year the asset is derecognised.

The asset's residual values, useful lives and methods are reviewed, and adjusted if appropriate, at each financial year end.

c. Investment Properties

Initial recognition and measurement:

Investment Properties are, properties held for rental income and/ or capital appreciation, initially measured at cost including transaction cost and stated at cost net of Modvat/ Cenvat, Value Added Tax and include amount added on revaluation less accumulated depreciation and amortisation based on Straight Line Method, impairment loss, if any.

Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any.

Though the Company measures investment property using cost based measurement, the fair value of investment property is disclosed in the notes. Fair values are determined based on valuation performed by qualified and experienced Independent Valuer.

Transition to Ind AS:

The company has availed the deemed cost exemption in relation to the Investment Property on the date of transition.

Derecognition:

Investment properties are derecognised either when they have been disposed of or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in profit or loss in the period of derecognition.



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d. Intangible Assets other than Goodwill

Initial recognition and measurement

Intangible assets, namely computer software are amortised on Straight Line Method, over the balance period of Licenses starting from the date of acquisition or commencement of commercial services, whichever is later.

The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 38 retrospectively and continue to use the previous GAAP carrying amount as a deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of intangible assets as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

Derecognition

An intangible asset is derecognized when no future economic benefits are expected from their use or upon their disposal. Gains and losses on disposal of an item of intangible assets are determined by comparing the proceeds from disposal with the carrying amount of intangible assets and are recognized in the statement of profit and loss.

e. Depreciation & Amortisation:

(i) Depreciation on Property, Plant and Equipment's

Depreciation on Property, Plant and Equipment's is provided on the Straight Line Method rates over the useful lives as prescribed in the Schedule II to the Companies Act, 2013.

Depreciation on additions to/deductions from property, plant & equipment during the year is charged on pro-rata basis from/up to the month in which the asset is available for use/disposed.



ime of Assets

rniture & Fittings

Life in
years

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Office Equipment	Years

Plant & Machinery	15 Years

(ii) Amortisation:

Intangible Assets are amortized over the remaining on straight line method as per Ind AS – 38 as prescribed in Schedule – II of the Companies Act, 2013. Cost of software recognized as intangible asset, is amortized on straight line method over a period of legal right to use or 3 years, whichever is less.

(iii) Depreciation on Investment Property

Name of Assets	Life in years

Building	60 Years

Leasehold Improvements	99 Years (lease period)

f. Impairment of Non- Financial Assets :

The carrying amounts of the Company's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment considering the provisions of Ind AS 36 'Impairment of Assets'. If any such indication exists, then the asset's recoverable amount is estimated.

Goodwill and intangible assets that have an indefinite useful life are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they may be impaired. Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognised in prior counting period is increased / reversed where there is change in the estimate of recoverable value. e recoverable value is higher of net selling price and value in use.



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g. Borrowing Cost :

Borrowing costs that are directly attributable to the acquisition, construction/exploration/ development or erection of qualifying assets are capitalized as part of cost of such asset until such time the assets are substantially ready for their intended use. Qualifying assets are assets which take a substantial period of time to get ready for their intended use or sale.

When the Company borrows funds specifically for the purpose of obtaining a qualifying asset, the borrowing costs incurred are capitalized. When Company borrows funds generally and uses them for the purpose of obtaining a qualifying asset, the capitalization of the borrowing costs is computed based on the weighted average cost of general borrowing that are outstanding during the period and used for the acquisition, construction/exploration or erection of the qualifying asset.

Capitalization of borrowing costs ceases when substantially all the activities necessary to prepare the qualifying assets for their intended uses are complete. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Income earned on temporary investment of the borrowings pending their expenditure on the qualifying assets is deducted from the borrowing costs eligible for capitalization. Borrowing costs include exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs. Other borrowing costs are recognized as an expense in the year in which they are incurred.

h. Provisions :



A provision is recognized if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows. If discounting is used, the increase in the provision due to the time value of money is recognized as an expense.

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The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation.

i. Employee benefits

Long Term Benefits

I. Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into separate entities and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognized as an employee benefits expense in profit or loss in the period during which services are rendered by employees.

Contributions to defined contribution schemes such as Provident Fund, etc. are charged to the Statement of Profit and Loss, as and when incurred.

II. Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan like gratuity.

The Company's net obligation in respect of defined benefit plans is calculated separately for each plan by estimating the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value. Any unrecognized past service costs and the fair value of any plan assets are deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations and that are denominated in the same currency in which the benefits are expected to be paid.

The calculation is performed annually by a qualified actuary using the projected unit credit method. When the calculation results in a benefit to the Company, the recognized asset is limited to the total of any unrecognized past service costs and the present value of expected future refunds from the plan or reductions in future contributions. An economic benefit is available to the Company if it is realizable during the settlement of the plan liabilities. Any actuarial gains or losses are recognized in the period in which they arise.



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When the benefits of a plan are improved, the portion of the increased benefit relating to past service



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by employees is recognized in profit or loss on a straight-line basis over the average period until the benefits become vested. To the extent that the benefits vest immediately, the expense is recognized immediately in profit or loss.

III. Other long-term employee benefits

Benefits under the Company's leave encashment constitute other long term employee benefits.

The Company's net obligation in respect of leave encashment is the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations. The calculation is performed using the projected unit credit method. Any actuarial gains or losses are recognized in profit or loss in the period in which they arise.



ort-term benefits

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. These benefits include compensated absences such as paid annual

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leave and sickness leave. The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognized as an expense during the period.

j. Lease

In respect of Operating Leases, lease rentals are expensed on straight line basis with reference to the term of lease unless the payments to the lessor are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases, except for lease rentals pertaining to the period up to the date of commencement of commercial operations, which are capitalised.

Where the lessor effectively retains substantially all risk and benefits of ownership of the leased assets they are classified as operating lease. Operating lease payments are recognised as an expense in the Statement of Profit and Loss.

In respect of Finance Leases, the lower of the fair value of the assets and present value of the minimum lease rentals is capitalised as Fixed Assets with corresponding amount shown as liabilities for leased assets. The principal component in lease rental in respect of the above is adjusted against liabilities for leased assets and the interest component is recognised as an expense in the year in which the same is incurred except in case of assets used for capital projects where it is capitalised.

k. 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.



Interest income on investment is recognised on time proportion basis. Dividend is considered when right to receive is established.

l. Foreign Currency Transactions

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(i) Transactions denominated in foreign currencies are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

(ii) Foreign currency monetary items (assets and liabilities) are retranslated using the exchange rate prevailing at the reporting date.

(iii) Non-monetary items, which are measured in terms of historical cost denominated in foreign currency, are reported using the exchange rate at the date of the transaction.

(iv) Gains and losses, if any, at the year-end in respect of monetary assets and monetary liabilities are recognised in the Statement of Profit and Loss except in case of gains or losses arising on long term foreign currency monetary items relating to the acquisition of depreciable assets which are added to or deducted from the cost of such assets.

m. Earnings per share :

In determining Earning per Share, the company considers the net profit after tax and includes the post tax effect of any extra-ordinary / exceptional item. The number of shares used in computing Basic Earnings per Share is the weighted average number of shares, excluding owned by the Trust, outstanding during the period. Dilutive earning per share is computed and disclosed after adjusting effect of all dilutive potential equity shares, if any except when results will be anti dilutive. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date.

n. Accounting for Taxes on Income :

Provision for current tax represents the amount that would be payable based on computation of tax per the provisions of the Income Tax Act, 1961. Current tax is determined based on the amount of tax payable in respect of taxable income for the year after taking into consideration benefits available under the Income Tax Act, 1961. Current tax expense is recognized in profit or loss except in the extent that it relates to items recognized directly in other comprehensive income, in which case it is recognized in OCI or equity.



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Deferred tax represents the effect of timing difference between the carrying amount of assets and liabilities in the consolidated financial statement and the corresponding tax base used in computation of taxable income. Deferred Tax Liabilities are generally accounted for all taxable temporary differences. The deferred tax asset is recognised for all deductible temporary differences, carried forward of unused tax credits and unused tax losses, to the extent that is probable that taxable profit will be available against which those deductible temporary differences can be utilised.

Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current income tax assets against current income tax liabilities and when the deferred income tax assets and liabilities relate to income tax levied by the same taxation authority on either the same taxable entity or different taxable entities where there is an intention to settle the balances on a net or simultaneous basis.

Deferred Tax assets / Liabilities are not recognised for initial recognition of Goodwill or of an asset or liability in a transition that is not a business combination and at the time of transaction affects neither the accounting profit nor taxable profit/(loss), MAT credit is recognised as an asset only if there is convincing evidence that the Company will pay normal income tax during the specified period.

o. Cash and Cash Equivalents:

Cash comprises of Cash on Hand, Cheques on Hand and demand deposits with Banks. Cash Equivalents are short term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risks of changes in value.



ish flow statement

ish flow statement is prepared in accordance with the indirect method of Cash Flows'.

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q. Contingent liabilities :

Contingent liabilities are possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Contingent liabilities are disclosed on the basis of judgment of the management/independent experts. These are reviewed at each balance sheet date and are adjusted to reflect the current management estimate.

r. Exemptions and exceptions availed

In preparing these Ind AS financial statements, the company has availed certain exemptions and exceptions in accordance with Ind AS 101, as explained below. The resulting difference between the carrying values of the assets and liabilities in the financial statements as at the transition date under Ind AS and previous GAAP have been recognised directly in equity (retained earnings or another appropriate category of equity). This note explains the adjustments made by the company in restating its previous GAAP financial statements, including the Balance Sheet as at April 1, 2015 and the financial statements as at and for the year ended March 31, 2016.

1.3 First-time Ind AS adoption reconciliations

The Company has adopted Indian Accounting Standard (Ind AS) from April 1, 2016 with a transition date of April 1, 2015. The figures for the previous year have also been converted as per Ind AS, but no additional transitional adjustments were required as correspond to previous applicable Accounting Standards. Hence, no reconciliation item has been shown.



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

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	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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 additional information about property plant and equipment [Table]**

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]		Plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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				
Useful lives or depreciation rates, property, plant and equipment				
Whether property, plant and equipment are stated at revalued amount			No	No

Disclosure of additional information about property plant and equipment [Table]

..(2)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]		Furniture and fixtures [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight Line Method	Straight Line Method	Straight Line Method	Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	15 Years	15 Years	10 Years	10 Years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No



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Disclosure of additional information about property plant and equipment [Table]

..(3)

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Classes of property, plant and equipment [Axis]	Office equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about property plant and equipment [Abstract]		
Disclosure of additional information about property plant and equipment [Line items]		
Depreciation method, property, plant and equipment	Straight Method	Line Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	05 Years	05 Years
Whether property, plant and equipment are stated at revalued amount	No	No



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

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		0
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-19,013	-25,141		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-19,013	-25,141		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment	0	0		0
Disposals through classified as held for sale, property, plant and equipment	0			0
Disposals through loss of control of subsidiary, property, plant and equipment	0			0



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Total increase (decrease) in property, plant and equipment	-19,013	-25,141		0
Property, plant and equipment at end of period	(A) 1,09,877	(B) 1,28,890	1,54,031	3,50,091



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Footnotes

(A)

Note 2. Property, Plant and Equipment (Refer Note 1.2 b)				(Amount in Rs.'000)
Particulars	Furniture & Fittings	Office Equipment	Plant & Machinery	Total
Gross carrying value				
As at April 1, 2019	1,02,624	43,006	2,04,462	3,50,092
Additions	-	-	-	-
Disposals	-	-	-	-
As at March 31, 2020	1,02,624	43,006	2,04,462	3,50,092
Accumulated Depreciation				
As at April 1, 2019	78,765	40,855	1,01,581	2,21,202
Additions	7,039	-	11,974	19,013
Disposals	-	-	-	-
As at March 31, 2020	85,805	40,855	1,13,555	2,40,215
Closing net carrying value as at April 1, 2019	23,859	2,150	1,02,881	1,28,890
Closing net carrying value as at March 31,2020	16,820	2,150	90,907	1,09,877

(B)



Furniture & Fittings

Office Equipment

(Amount in
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Gross carrying value				
As at April 1, 2018	1,02,624	43,006	2,04,462	3,50,092
Additions	-	-	-	-
Disposals	-	-	-	-
As at March 31, 2019	1,02,624	43,006	2,04,462	3,50,092
Accumulated Depreciation				
As at April 1, 2018	67,384	40,855	87,821	1,96,061
Additions	11,381	-	13,760	18,922
Disposals	-	-	-	-
As at March 31, 2019	78,765	40,855	1,01,581	2,14,983
Closing net carrying value as at April 1, 2018	35,240	2,150	1,16,641	1,54,031
Closing net carrying value as at March 31, 2019	23,859	2,150	1,02,881	1,28,890



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

..(2)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			19,013	25,141
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			19,013	25,141
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0			
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0			
Disposals and retirements, property, plant and equipment	0		0	0
Disposals through classified as held for sale, property, plant and equipment	0			
Disposals through loss of control of subsidiary, property, plant and equipment	0			



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Total increase (decrease) in property, plant and equipment	0		19,013	25,141
Property, plant and equipment at end of period	3,50,091	3,50,091	2,40,214	2,21,201



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

..(3)

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Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]	Plant and equipment [Member]		
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-11,974	-13,760	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-11,974	-13,760	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Disposals, property, plant and equipment				
Disposals and retirements, property, plant and equipment				



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Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-11,974	-13,760	
Property, plant and equipment at end of period	1,96,060	90,906	1,02,880	1,16,640



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

..(4)

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

Classes of property, plant and equipment [Axis]	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]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				11,974
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				11,974
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		
Partial disposals and retirements, property, plant and equipment	0			0
Disposals through classified as held for sale, property, plant and equipment	0			0



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Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	0		11,974
Property, plant and equipment at end of period	2,04,461	2,04,461	2,04,461	1,13,555



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

..(5)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]		Other plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	0
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	13,760		-11,974	-13,760
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	13,760		-11,974	-13,760
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment			0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment			0	0
Disposals and retirements, property, plant and equipment	0		0	0
Disposals through classified as held for sale, property, plant and equipment	0			0
Disposals through loss of control of subsidiary, property, plant and equipment	0			0



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Total increase (decrease) in property, plant and equipment	13,760		-11,974	-13,760
Property, plant and equipment at end of period	1,01,581	87,821	90,906	1,02,880

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

..(6)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	1,16,640	2,04,461	2,04,461	2,04,461

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

..(7)

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Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			Furniture and fixtures [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	11,974	13,760		-7,039
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	11,974	13,760		-7,039
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment				0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment				0
Partial disposals and retirements, property, plant and equipment	0			0
Asset through classified as held for sale, property, plant and equipment	0			0



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Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	11,974	13,760		-7,039
Property, plant and equipment at end of period	1,13,555	1,01,581	87,821	16,820



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

..(8)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		0	0
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-11,381			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-11,381			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment	0		0	0
Disposals through classified as held for sale, property, plant and equipment	0			
Disposals through loss of control of subsidiary, property, plant and equipment	0			



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Total increase (decrease) in property, plant and equipment	-11,381		0	0
Property, plant and equipment at end of period	23,859	35,240	1,02,624	1,02,624

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

..(9)

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

Classes of property, plant and equipment [Axis]	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]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		7,039	11,381	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		7,039	11,381	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		7,039	11,381	
Property, plant and equipment at end of period	1,02,624	85,804	78,765	67,384



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

..(10)

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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]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		0
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	0		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	0	0		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment	0	0		0
Disposals through classified as held for sale, property, plant and equipment	0			0
Disposals through loss of control of subsidiary, property, plant and equipment	0			0



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Total increase (decrease) in property, plant and equipment	0	0		0
Property, plant and equipment at end of period	2,151	2,151	2,151	43,006



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

..(11)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0	0
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			0	0
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0			
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0			
Disposals and retirements, property, plant and equipment	0		0	0
Disposals through classified as held for sale, property, plant and equipment	0			0
Disposals through loss of control of subsidiary, property, plant and equipment	0			0



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Total increase (decrease) in property, plant and equipment	0		0	0
Property, plant and equipment at end of period	43,006	43,006	40,855	40,855

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

..(12)

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

Classes of property, plant and equipment [Axis]	Office equipment [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]
	31/03/2018
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]	
Property, plant and equipment at end of period	40,855

[612100] Notes - Impairment of assets

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of impairment of assets [TextBlock]		
Disclosure of impairment loss and reversal of impairment loss [TextBlock]		
Whether there is any impairment loss or reversal of impairment loss during the year	No	No
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock]		
Whether impairment loss recognised or reversed for individual Assets or cash-generating unit	No	No

[400700] Notes - Investment property**Disclosure of detailed information about investment property [Table]**

..(1)

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

Type of investment property [Axis]	1			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Nature of investment property	Leasehold Building	Leasehold Building		Leasehold Building
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Depreciation, investment property				14,167
increase (decrease) in investment property	0	0		14,167
Investment property at end of period	9,72,091	9,72,091	9,72,091	1,43,630

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Disclosure of detailed information about investment property [Table]

..(2)

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Type of investment property [Axis]	1	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	
	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about investment property at cost [Abstract]		
Disclosure of detailed information about investment property [Line items]		
Nature of investment property	Leasehold Land, Building	
Reconciliation of changes in investment property [Abstract]		
Changes in investment property [Abstract]		
Depreciation, investment property	14,428	
Total increase (decrease) in investment property	14,428	
Investment property at end of period	1,29,463	1,15,035

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of investment property [TextBlock]		
Disclosure of detailed information about investment property [TextBlock]		
Total direct operating expense from investment property	0	0
Rental income from investment property, net of direct operating expense	0	0
Depreciation method, investment property, cost model	Straight Line Method	Straight Line Method
Useful lives or depreciation rates, investment property, cost model	Name of Assets Life in years Building 60 Years Leasehold Improvements 99 Years (lease period)	Name of Assets Life in years Building 60 Years Leasehold Improvements 99 Years (lease period)

[400900] Notes - Other intangible assets

Disclosure of detailed information about other intangible assets [Table]

..(1)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]	
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2020	31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]		
Disclosure of detailed information about other intangible assets [Line items]		
Reconciliation of changes in other intangible assets [Abstract]		
Other intangible assets at end of period	0	0

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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



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[401000] Notes - Biological assets other than bearer plants

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	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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 assets [Table]**

..(1)

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

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Other financial assets at amortised cost class [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	2,349	2,492	2,349	2,492
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class				
Description of other financial assets at fair value class				

Disclosure of financial assets [Table]

..(2)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 1 [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of financial assets [Abstract]		
Disclosure of financial assets [Line items]		
Financial assets	2,349	2,492
Financial assets, at fair value	0	0
Description of other financial assets at amortised cost class	Trade Receivables and Cash & Cash Equivalent	Trade Receivables and Cash & Cash Equivalent
Description of other financial assets at fair value class	NA	NA

Disclosure of financial liabilities [Table]

..(1)

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

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]	
Categories of financial liabilities [Axis]	Financial liabilities at amortised cost, category [Member]	
	31/03/2020	31/03/2019
financial liabilities [Abstract]		
of financial liabilities [Line items]		
liabilities		
liabilities, at fair value		

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	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of financial instruments [TextBlock]		
Disclosure of financial assets [TextBlock]	Textual information (9) [See below]	
Disclosure of financial assets [Abstract]		
Disclosure of financial liabilities [TextBlock]	Textual information (10) [See below]	
Disclosure of financial liabilities [Abstract]		
Income, expense, gains or losses of financial instruments [Abstract]		
Gains (losses) on financial instruments [Abstract]		
Total gains (losses) on financial assets at fair value through profit or loss	0	0
Total gains (losses) on financial liabilities at fair value through profit or loss	0	0
Gain (loss) arising from derecognition of financial assets measured at amortised cost [Abstract]		
Net gain (loss) arising from derecognition of financial assets measured at amortised cost	0	0
Disclosure of credit risk [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]		
Disclosure of credit risk exposure [TextBlock]		
Disclosure of credit risk exposure [Abstract]		
Disclosure of provision matrix [TextBlock]		
Disclosure of provision matrix [Abstract]		
Disclosure of financial instruments by type of interest rate [TextBlock]		
Disclosure of financial instruments by type of interest rate [Abstract]		

Textual information (9)

Disclosure of financial assets [Text Block]

(Amount in Rs.'000)					
Financial Assets		Carrying Amount	FVPL	FVOCI	Amortised cost
Trade Receivables and Cash & Cash Equivalent	As at March 31, 2020	2,349	-	-	2,349
Trade Receivables and Cash & Cash Equivalent	As at March 31, 2019	2,492	-	-	2,492



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Textual information (10)

Disclosure of financial liabilities [Text Block]

Financial liabilities		Carrying Amount	FVPL	FVOCI	Amortised cost
Borrowings and Trade payables	As at March 31, 2020	15,42,814	-	-	15,42,814
Borrowings and Trade payables	As at March 31, 2019	15,42,814	-	-	15,42,814

[611300] Notes - Regulatory deferral accounts

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of regulatory deferral accounts [TextBlock]		
Total regulatory deferral account debit balances	0	0
Total regulatory deferral account credit balances	0	0
Total net movement in regulatory deferral account balances related to profit or loss	0	0
Total net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax	0	0
Total other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	0	0

[400400] Notes - Non-current investments

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

	31/03/2020	31/03/2019
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	0	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	0	0
Aggregate provision for diminution in value of non-current investments	0	0

[400500] Notes - Current investments

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

	31/03/2020	31/03/2019
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	0	0
of quoted current investments	0	0
ount of unquoted current investments	0	0
vision for diminution in value of current investments	0	0



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

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	-143	-7,675
Net cash flows from (used in) operating activities	-143	-7,675
Net cash flows from (used in) investing activities	0	0
Net cash flows from (used in) financing activities, continuing operations	0	8,187
Net cash flows from (used in) financing activities	0	8,187

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[400100] Notes - Equity share capital**Disclosure of classes of equity share capital [Table]**

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				EQUITY SHARES
Number of shares authorised	[shares] 36,00,000	[shares] 36,00,000		[shares] 36,00,000
Value of shares authorised	36,000	36,000		36,000
Number of shares issued	[shares] 35,63,601	[shares] 35,63,601		[shares] 35,63,601
Value of shares issued	35,636.01	35,636.01		35,636.01
Number of shares subscribed and fully paid	[shares] 35,63,601	[shares] 35,63,601		[shares] 35,63,601
Value of shares subscribed and fully paid	35,636	35,636		35,636
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] 35,63,601	[shares] 35,63,601		[shares] 35,63,601
Total value of shares subscribed	35,636	35,636		35,636
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 35,63,601	[shares] 35,63,601		[shares] 35,63,601
Value of shares called	35,636	35,636		35,636
Value of shares paid-up	35,636	35,636		35,636
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in shares based payment transactions	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0		[shares] 0
Number of other issue of shares ; out of conversion of ies	[shares] 0	[shares] 0		[shares] 0
Aggregate number of shares issued period	[shares] 0	[shares] 0		[shares] 0
Decrease in number of shares during period				
Number of shares bought back or treasury	[shares] 0			[shares] 0
Decrease in number of shares	[shares] 0			[shares] 0



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Total decrease in number of shares during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	0	0		0
Amount of rights issue during period	0	0		0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other private placement issue during period	0	0		0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other preferential allotment issue during period	0	0		0
Amount of share based payment transactions during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Amount of shares issued under employee stock option plan	0	0		0
Amount of other issue arising out of conversion of securities during period	0	0		0
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0	0		0
Other decrease in amount of shares	0	0		0
Total decrease in equity share capital during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Equity share capital at end of period	(A) 35,636	35,636	35,636	35,636
Rights preferences and restrictions attaching to class of share capital			0	
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] 0	[shares] 0		[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0		[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0		[shares] 0
Description of terms of shares reserved for issue and contracts or commitments for shares or disinvestment				00
Number of fully paid-up shares issued and contracts without payment being cash during last five years	[shares] 0	[shares] 0		[shares] 0
Number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0		[shares] 0
Number of shares bought back during last five years	[shares] 0	[shares] 0		[shares] 0



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(A)

dated 12/7/2002 without payment



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being received. 3,563,601 equity shares are held by holding company: Reliance Communications Limited.

(a) Movements in equity share capital	As at March 31, 2020	As at March 31, 2019	
	No of Shares	Amount	No of Shares Amount
Balance at the beginning of the year	35,63,601	3,56,36,010	35,63,601 3,56,36,010
Add: Shares issued during the year	-	-	- -
Balance at the end of the year	35,63,601	3,56,36,010	35,63,601 3,56,36,010

(b) The rights, preferences and restrictions attaching to equity shares including restrictions on the distribution of dividends and the repayment of capital;

The company has only one class of Equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of Liquidation of the company, the holder of equity share will be entitled to receive remaining assets of the company, after distribution of all the preferential amounts. The distribution will be in proportion to the number of the Equity shares held by the shareholders.



eld by holding company

As at
March 31,
2020

AS
31,

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Equity Shares	No of Shares	Percentage	No of Shares	Percentage
Reliance Communications Limited and its nominee's*	35,63,601	100%	35,63,601	100%
*As per the records of the company, including its register of shareholder/ member and other declarations received from the shareholders regarding beneficial interest, the above shareholding represents both the legal and beneficial ownership of shares. Six shares are jointly held for statutory requirement with six individual of which Reliance Communication Limited has ownership and beneficial interest.				
(d) Shares held by each shareholder holding more than 5% shares				
	As at March 31, 2020	As at March 31, 2019		
Equity Shares	No of Shares	Percentage	No of Shares	Percentage
Reliance Communications Limited and its nominee's	35,63,601	100%	35,63,601	100%



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Disclosure of classes of equity share capital [Table]

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	EQUITY SHARES	
Number of shares authorised	[shares] 36,00,000	
Value of shares authorised	36,000	
Number of shares issued	[shares] 35,63,601	
Value of shares issued	35,636.01	
Number of shares subscribed and fully paid	[shares] 35,63,601	
Value of shares subscribed and fully paid	35,636	
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] 35,63,601	
Total value of shares subscribed	35,636	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 35,63,601	
Value of shares called	35,636	
Value of shares paid-up	35,636	
Par value per share	[INR/shares] 10	
Amount per share called in case shares not fully called	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in public offering	[shares] 0	
Number of shares issued as bonus shares	[shares] 0	
Number of shares issued as rights	[shares] 0	
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued in other private placement	[shares] 0	
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued as other preferential allotment	[shares] 0	
Number of shares issued in shares based payment transactions	[shares] 0	
Number of shares issued under scheme of amalgamation	[shares] 0	
Number of other issues of shares	[shares] 0	
Number of shares issued under employee stock option plan	[shares] 0	
Number of other issue of shares arising out of conversion of securities	[shares] 0	
Total aggregate number of shares issued during period	[shares] 0	
Decrease in number of shares during period [Abstract]		
Number of shares bought back or treasury shares	[shares] 0	
Other decrease in number of shares	[shares] 0	
Total decrease in number of shares during period	[shares] 0	
Total increase (decrease) in number of shares outstanding	[shares] 0	
Number of shares outstanding at end of period	[shares] 35,63,601	[shares] 35,63,601
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Increase in equity share capital during period [Abstract]		
Amount of public issue during period	0	
Amount of bonus issue during period	0	
Amount of rights issue during period	0	
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	
Amount of other private placement issue during period	0	
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	
Amount of other preferential allotment issue during period	0	
Amount of share based payment transactions during period	0	
Amount of issue under scheme of amalgamation during period	0	
Amount of other issues during period	0	
Amount of shares issued under employee stock option plan	0	
Amount of other issue arising out of conversion of securities during period	0	
Decrease in equity share capital during period [Abstract]		
Decrease in amount of treasury shares or shares bought back	0	



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Other decrease in amount of shares	0	
Total decrease in equity share capital during period	0	
Total increase (decrease) in share capital	0	
Equity share capital at end of period	35,636	35,636
Rights preferences and restrictions attaching to class of share capital	0	
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] 0	
Shares in company held by ultimate holding company	[shares] 0	
Shares in company held by subsidiaries of its holding company	[shares] 0	
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	
Shares in company held by associates of its holding company	[shares] 0	
Shares in company held by associates of its ultimate holding company	[shares] 0	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	
Aggregate number of shares bought back during last five years	[shares] 0	
Terms of securities convertible into equity shares issued along with earliest date of conversion in descending order starting from farthest such date explanatory [TextBlock]	0	
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	
Terms and conditions of shares pending allotment	0	
Number of shares proposed to be issued	[shares] 0	
Description of whether company have sufficient authorised capital to cover proposed equity share capital amount resulting from allotment	0	
Over due period for which application money is pending prior to allotment of shares	0	
Reason for over due period for which application money is pending prior to allotment of shares	0	
Type of share	EQUITY SHARES	

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Name of shareholder [Member]	Shareholder 1 [Member]		
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Type of share	EQUITY SHARES	EQUITY SHARES	EQUITY SHARES	EQUITY SHARES
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	EQUITY SHARES	EQUITY SHARES	EQUITY SHARES	EQUITY SHARES
Name of shareholder			RELIANCE COMMUNICATIONS LIMITED	RELIANCE COMMUNICATIONS LIMITED
CIN of shareholder			L45309MH2004PLC147531	L45309MH2004PLC147531
Country of incorporation or residence of shareholder			INDIA	INDIA
Shares held in company			[shares] 35,63,601	[shares] 35,63,601
% of shareholding in company			100.00%	100.00%



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	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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
Number of persons on private placement of equity share	0	0
Number of shareholders of company	2	2
Number of allottees in case of preferential allotment	0	0
Whether reduction in capital done during year	No	No
Percentage of capital reduction to capital prior to reduction	0.00%	0.00%
Whether money raised from public offering during year	No	No
Amount raised from public offering during year	0	0
Amount utilised towards specified purposes for public offering	0	0
Amount remaining unutilised received in respect of public offering	0	0

[400300] Notes - Borrowings**Classification of borrowings [Table]**

..(1)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Term loans [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	15,35,707	15,35,707	8,187	8,187

Classification of borrowings [Table]

..(2)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Term loans from others [Member]		Rupee term loans from others [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	8,187	8,187	(A) 8,187	(B) 8,187

Footnotes

(A) Loan from Globalcom IDC Limited

(B) Loan from Globalcom IDC Limited

Classification of borrowings [Table]

..(3)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Loans repayable on demand [Member]		Loans repayable on demand from others [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	15,27,520	15,27,520	(A) 15,27,520	(B) 15,27,520



es

the holding Company is Interest Free loan and payable on demand.

the holding Company is Interest Free loan and payable on demand.

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[612700] Notes - Income taxes

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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]		
Total current tax expense (income) and adjustments for current tax of prior periods	0	0
Total tax expense (income)	0	0
Current and deferred tax relating to items charged or credited directly to equity [Abstract]		
Total aggregate current and deferred tax relating to items credited (charged) directly to equity	0	0
Income tax relating to components of other comprehensive income [Abstract]		
Total aggregated income tax relating to components of other comprehensive income	0	0
Aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	0	0
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Total tax expense (income)	0	0
Reconciliation of average effective tax rate and applicable tax rate [Abstract]		
Total average effective tax rate	0.00%	0.00%

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

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No
Assets arising from exploration for and evaluation of mineral resources	0	0
Liabilities arising from exploration for and evaluation of mineral resources	0	0
Income arising from exploration for and evaluation of mineral resources	0	0
Expense arising from exploration for and evaluation of mineral resources	0	0
Cash flows from (used in) exploration for and evaluation of mineral resources, classified as operating activities	0	0
Cash flows from (used in) exploration for and evaluation of mineral resources, classified as investing activities	0	0

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

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of accounting for government grants and disclosure of government [TextBlock]		
Company has received any government grant or government assistance	No	No
Grants or grants received from government authorities	0	0
Grants or grants received from government authorities	0	0

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[401100] Notes - Subclassification and notes on liabilities and assets**Classification of inventories [Table]**

..(1)

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

Classification of inventories [Axis]	Company inventories [Member]	
	31/03/2020	31/03/2019
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Classification of inventories [Abstract]		
Classification of inventories [Line items]		
Inventories	0	0

Other current liabilities, others [Table]

..(1)

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

Other current liabilities, others [Axis]	1		2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	10	10	30,154	17,476
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	TDS Payable	TDS Payable	Expenses Payable	Expenses Payable
Other current liabilities, others	10	10	30,154	17,476

Other current assets others [Table]

..(1)

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

Other current assets others [Axis]	1		2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	11,135	11,134	282	282
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Mobilization Advance	Mobilization Advance	Advance to Supplier Contractors	Advance to Supplier and Contractors
Other current assets, others	11,135	11,134	282	282

Other current assets others [Table]

..(2)

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

Other current assets others [Axis]	3		4	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
assets notes [Abstract]				
it assets [Abstract]				
ent assets, others	18,484	18,484	-29,900	-29,900
ent assets others [Abstract]				
urrent assets others [Line items]				
ption of other current assets others	Security Deposits	Security		
current assets, others	18,484			



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Other current assets others [Table]

..(3)

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

Other current assets others [Axis]	5	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]		
Other current assets notes [Abstract]		
Other current assets [Abstract]		
Other current assets, others	2,001	2,001
Other current assets others [Abstract]		
Other current assets others [Line items]		
Description of other current assets others	EMD Deposits	EMD Deposits
Other current assets, others	2,001	2,001

Subclassification of trade receivables [Table]

..(1)

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

Classification based on current non-current [Axis]	Classification based on current non-current [Member]		Current [Member]	
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
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	82,636	82,636	82,636	82,636
Allowance for bad and doubtful debts	82,636	82,636	82,636	82,636
Total trade receivables	0	0	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
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Total trade receivables due by firms or companies in which any director is partner or director			0	0

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Total dividend receivable	0	0
Advances, non-current	0	0
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	0	0
Other balances with banks	2,349	2,492
Total balance with banks	2,349	2,492
Cash on hand	0	0
Total cash and cash equivalents	(A) 2,349	(B) 2,492
Total cash and bank balances	2,349	2,492
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 assets	(C) 2,002	(D) 2,001
Interest accrued on borrowings	0	0
Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Debentures claimed but not paid	0	0
Public deposit payable, current	0	0
Total other advance	0	0
Total deposits refundable current	0	0
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	0	0
Total proposed equity dividend	0	0
Total proposed preference dividend	0	0
Total proposed dividend	0	0
Total other current liabilities	(E) 30,164	(F) 17,486



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Footnotes

(A)

Note 5. Cash and Cash Equivalent	As at March 31, 2020
Balances with Banks	
Current Accounts	2,349
Cash on Hand	-
Total	2,349

(B)

Note 5. Cash and Cash Equivalent	As at March 31, 2019
Balances with Banks	
Current Accounts	2,492
Cash on Hand	-
Total	2,492

(C)

Note 7. Other Current Assets	As at March 31, 2020
Mobilization Advance	11,134
Advance to Supplier and Contractors	282
Prepaid Expenses	-
Security Deposits	18,484
Less: Provision for doubtful advances	(29,899)
Sub Total (A)	-
Sub Total (B)	2,001



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Total	2,001

(D)

Note 7. Other Current Assets	As at March 31, 2019
Mobilization Advance	11,134
Advance to Supplier and Contractors	282
Prepaid Expenses	-
Security Deposits	18,484
Less: Provision for doubtful advances	(29,899)
Sub Total (A)	-
EMD Deposits	2,001
Sub Total (B)	2,001
Total	2,001

(E)

Note 12. Other Current Liabilities	As at March 31, 2020
Statutory Due Payable	
TDS Payable	10
Service Tax Payable	-
Labour Cess	-
	30,154
Total	30,164



payable

posit

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(F)

Note 12. Other Current Liabilities	As at March 31, 2019
Statutory Due Payable	
TDS Payable	10
Service Tax Payable	-
Labour Cess	-
Expenses Payable	17,477
Security Deposit	-
Total	17,486



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[401200] Notes - Additional disclosures on balance sheet

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (11) [See below]		
Additional balance sheet notes [Abstract]			
Contingent liabilities and commitments [Abstract]			
Classification of contingent liabilities [Abstract]			
Total contingent liabilities	0	0	
Classification of commitments [Abstract]			
Total commitments	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	
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0	
Percentage of proposed dividend	0.00%	0.00%	
Details of share capital held by foreign companies [Abstract]			
Percentage of share capital held by foreign company	0.00%	0.00%	
Value of share capital held by foreign company	0	0	
Percentage of paid-up capital held by foreign holding company and or with its subsidiaries	0.00%	0.00%	
Value of paid-up capital held by foreign holding company and or with its subsidiaries	0	0	
Details of shareholding pattern of promoters and public [Abstract]			
Number of shareholders promoters	1	1	
Total number of shareholders promoters and public	1	1	
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	
Disclosure of equity share warrants [Abstract]			
Changes in equity share warrants during period [Abstract]			
Additions to equity share warrants during period	0	0	
Deductions in equity share warrants during period	0	0	
Total changes in equity share warrants during period	0	0	
Equity share warrants at end of period	0	0	0
Breakup of equity share warrants [Abstract]			
Equity share warrants for existing members	0	0	
Equity share warrants for others	0	0	
Total equity share warrants	0	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	0	0	
Number of person share application money received during year	0	0	
Number of person share application money paid as at end of year	0	0	
Number of person share application money received as at end of year	0	0	
Share application money received and due for refund	0	0	
whether all assets and liabilities are registered with	No	No	
ing cost records and cost audit[Abstract]			
rding cost records [Abstract]			
maintenance of cost records by company has been under Companies (Cost Records and Audit) Rules,	No		
rding cost audit [Abstract]			
Whether audit of cost records of company has been mandated under Rules specified in SN 1	No	No	



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Net worth of company	-6,30,446	-5,84,446	
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	0	0	
Number of warrants converted into preference shares during period	0	0	
Number of warrants converted into debentures during period	0	0	
Number of warrants issued during period (in foreign currency)	0	0	
Number of warrants issued during period (INR)	0	0	



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Textual information (11)

Disclosure of additional balance sheet notes explanatory [Text Block]

Note 18	Payment to Auditors	(Amount in Rs. '000)	
		For Year ended March 31, 2020	For Year ended March 31, 2019
	Particulars		
	As auditors		
	Audit Fee	50	50
	Limited Review	49	45
	Tax audit	-	-
	Internal Financial Control	-	-
	In other Capacities	-	-
	Certification	-	-
	Total	99	95

Note
19 Segment Reporting

There are no reportable segments in accordance with Indian Accounting Standard-108 'Operating Segment' prescribed under the Companies (Indian Accounting Standards) Rules, 2015.



for Investment Properties

(U) recognised in Profit or Loss for Investment Property

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(Amount in Rs. '000)

Particulars		For Year ended March 31, 2020	For Year ended March 31, 2019
Rental income		-	-
Less: Direct Operating expenses from property that generated rental income	-	-	
Less: Direct Operating expenses from property that did not generated rental income	12,660	(11,735)	
Profit/ (Loss) from Investment Property before Depreciations	12,660	(11,735)	
Less: Depreciations		14,167	(14,428)
Profit/ (Loss) from Investment Property		26,827	(26,163)

(ii) Contractual Obligations

There are no contractual obligations to purchase, construct or develop investment property or for repairs, maintenance or enhancements.

(iii) Leasing Arrangements

Certain Investment Properties are leased to tenants under long term operating leases with rental payable monthly. Minimum lease payments receivable under non cancellable operating leases of Investment properties:



(Amount in
Rs.'000)

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Within one year

-

Later than one year but not later than 5 years

-

Later than 5 years

-

-

(iv) Fair Value

(Amount in Rs.'000)

Particulars

As at
March 31,
2020As at
March 31,
2019

Investment Property

66,56,000

66,56,000

66,56,000

66,56,000

(v) Estimation of Fair Value

The Company's investment properties is a 14,973 sq mtr plot at Maharaja Ranjeet Singh Marg, Minto Road, New Delhi, 110002. The valuation of the property is based on valuations performed by Duff & Phelps India Private Limited, an accredited independent valuer. Duff & Phelps India Private Limited is a specialist in valuing these types of investment properties. The valuation was carried out by following guidance of Indian Accounting Standards (Ind AS) 16 & 113. The main inputs used are market rate based on the comparable transactions & industry data, circle rate prevailing in the area and replacement cost due to paucity of bigger land plots available for sale in near vicinity to the subject property.

The company has no restrictions on the use of its investment properties and no contractual obligations to construct or develop properties or for repairs, maintenance and enhancements.



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Note
21 Employee Benefits

At present the Company does not have any employee, hence no provision in accordance with the Indian Accounting Standard-19 'Employee Benefit' prescribed under the Companies (Indian Accounting Standards) Rules, 2015, has been made.

Note
22 Related Party Disclosures

As per the Indian Accounting Standard-24 prescribed under the Companies (Indian Accounting Standards) Rules, 2015, the Company's related parties and transactions are disclosed below:

A. Parties where control exists

Reliance Communications Limited	Holding Company

B. Fellow Subsidiary Company

Zanak Dinital Entertainment Limited	Fellow Subsidiary Company



are collectively responsible for
sion being made

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Shri Rakesh Gupta

Shri. Gourav Ranawat Singh

Shri. Vinay Soni

Details of transactions and closing balances

Particulars	As at March 31, 2020	As at March 31, 2019
Advance Taken		
Reliance Communications Limited	2,001	2,001
Expense Paid		
Insurance Expenses	-	-
Transaction with Directors		
Sitting Fees	-	-
Outstanding Balances:	As at March 31, 2020	As at March 31, 2019
Loan Taken		
Reliance Communications Limited	15,27,520	15,27,520



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Note Earning per Equity Share
23

Particulars		As at March 31, 2020	As at March 31, 2019
Nominal Value of Equity Shares (Rs.)	10	10	
Profit/ (Loss) attributable to Equity Shareholders	(4,59,99,437)	(5,35,44,374)	
Weighted Average number of Equity Shares outstanding during the period	35,63,601	35,63,601	
Basic and Diluted Earnings per Share	(12.91)	(15.03)	

Note Deferred Tax (Assets)/ Liabilities
24

In compliance with IND AS-12, "Income Taxes" prescribed under the Companies (Indian Accounting Standards) Rules, 2015, the deferred tax asset arising on account of brought forward losses and unabsorbed depreciation has not been recognised in view of consideration of prudence and uncertainty regarding the realisation of the same in the foreseeable future.

Note Financial Instruments - Accounting Classification and Fair Value
25 Measurements

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

The following methods and assumptions were used to estimate the



of cash and short term deposits, trade and other short term receivables, trade payables, other current liabilities, short term loans and other financial institutions approximate their carrying amounts largely due to the short term maturities of these instruments

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The company uses the following hierarchy for determining and disclosing the fair value of financial instruments by valuation technique:

Level: 1 Quoted (unadjusted) prices in active markets for identical assets or liabilities.

Level 2 Other techniques for which all inputs which have a significant effect on the recorded fair value are observables, either directly or indirectly

Level 3 : Techniques which use inputs that have a significant effect on the recorded fair value that are not based on observable market data.

The management assessed that trade receivables, cash and cash equivalents, other recoverable, trade payables, other financial liabilities approximate their carrying amounts largely due to the short term maturities of these instruments.

				(Amount in Rs.'000)
Financial Assets		Carrying Amount	FVPL FVOCI	Amortised cost
Trade Receivables and Cash & Cash Equivalent	As at March 31, 2020	2,349	-	2,349
Trade Receivables and Cash & Cash Equivalent	As at March 31, 2019	2,492	-	2,492
Borrowings and Trade payables	As at March 31,	15,42,814	-	15,42,814



Carrying Amortised
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 As at March 31, 15,42,814 - - 15,42,814

2020

Borrowings and Trade payables	As at March 31, 2019	15,42,814	-	-	15,42,814

Note
26 Financial Risk Management Objective and Policies

The purpose of financial risk management is to ensure that the Company has adequate and effective utilized financing as regards the nature and scope of the business. The objective is to minimize the impact of such risks on the performance of the Company. The Company's financial risk management policy is set by the Board of Directors.

The Company's principal financial liabilities comprise trade payables and other liabilities. The main purpose of these financial instruments is to raise finance for operations. It has various financial assets such as loans, advances, land advances, trade receivables, cash which arise directly from its operation.

The Company's activities expose it to a variety of financial risks: credit risk, liquidity risk and market risk.

a. Credit risk:

It is one party to a financial instrument or customer contract will cause a financial loss due to non fulfillment of its obligations under a financial instrument or customer contract for the other party, leading to a finance loss. The Company's credit risks relate to the leasing activities and non payment of lease rent by leasee. The customer credit risk is managed by leasing out the properties to group companies or related companies. Since all the trade receivables are companies there is no or minimal risk of default by customers as all are to be recovered from within group.



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b. Liquidity risk:

The risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset. The Company's cash flow is a mix of cash flow from collections from customers, leasing and interest income. Further, the company obtains sub-ordinate debts and other debts from the Holding Company to meet out the operational cost.

c. Market Risk :

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. The company is exposed to 2 types of market risks namely currency risk and interest rate risk. Financial Instruments affected by market risk include loans and borrowings and deposits. The company monitors the risks arising out of trade payables on a regular basis with the help of the group treasury team. Further the company may enter into derivatives if the exposure arising out of these risks exceeds significantly.

c.1. Currency Risk:

There is no currency risk since all operations are in INR.

c.2. Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a strument will fluctuate because of changes in market es. The Company's exposure to the risk of changes in rest rates is not managed by taking interest free loan.



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Note
27 Other Disclosures

a) Basis of Preparation of Financial Statements

The Company has incurred a net loss of Rs. 4,59,99,136 for the year ended 2019-20 and, as of that date Company's current liabilities exceeded its total assets by Rs.63,04,41,459

. The company is wholly owned subsidiary of Reliance Communications limited. Reliance Communications Ltd. is under resolution processed under The Insolvency and Bankruptcy Code 2016 (IBC). As a consequence, management and operation of the holding company is under the control and custody of Resolution Professionals (RPs) appointed vide Hon'ble NCLT orders dated May 18. These factor indicate that a material uncertainty exists that significant doubt on the company's ability to continue as going concern.

However the Company does not have any intention to suspend the operational activities. The company holds building on leased hold land with build up area of approximately 15000 square meters with multi-leveled basement parking, spread across two level and valued for 666 crores approximately as on 1st April 2015 by an independent valuer. Management estimates, current market of the property in the same range as on 31st March 2020, which exceeds the accumulated losses by approx Rs.600 crores. The company does not have any extrenal borrowing and current liabilities consists of mainly borrowings from the holding and fellow subsidiary companies. The company is in process of exploring the opportunity for renting out the property. In view of the management's expectation of the successful renting of the property in near future, the financial statement has been prepared on the going concern basis.

b) Disclosure of Compliance with IND AS

The Company has adopted Indian Accounting Standards ("Ind-AS") and these financial statements have been prepared in accordance with the principles of recognition and measurement of Ind AS, prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder. Accordingly, the annual financial statements of the previous periods are restated as per Ind AS.



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on of the management, the current assets and loans & advance
in the Balance Sheet, if realized in the ordinary course of business.

d) Balances with Trade receivables / trade payables are subject to confirmation/ reconciliation.

Note 28 Events occurring after the reporting period

(a) Other events

There are no events occurring after the reporting period which have material impact on the financials.

Note 29 Approval of financial statements

The financial statements were approved by the Board of Directors on July 30,2020

[611800] Notes - Revenue

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of revenue [TextBlock]	NA	NA

[612400] Notes - Service concession arrangements

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of service concession arrangements [TextBlock]		
Whether there are any service concession arrangements	No	No

[612000] Notes - Construction contracts

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
as on construction contracts [TextBlock]		
re any construction contracts	No	No
onstruction contracts	0	0
and recognised profits (less recognised losses)		0
ved for contracts in progress		0
ontracts in progress		0
ue from customers for contract work as Assets		0
ue to customers for contract work as liability		0
Progress billings	0	0



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[612600] Notes - Employee benefits

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of employee benefits [TextBlock]	NA	NA
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	No	No

[612800] Notes - Borrowing costs

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No
Borrowing costs [Abstract]		
Borrowing costs capitalised	0	0
Total borrowing costs incurred	0	0
Interest costs [Abstract]		
Interest costs capitalised	0	0
Interest expense	0	0
Total interest costs incurred	0	0
Capitalisation rate of borrowing costs eligible for capitalisation	0.00%	0.00%

[700100] Notes - Key managerial personnels and directors remuneration and other information

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)

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

Key managerial personnels and directors [Axis]	1 01/04/2019 to 31/03/2020	2 01/04/2019 to 31/03/2020	3 01/04/2019 to 31/03/2020
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	RAKESH GUPTA	GOURAV RANAWAT SINGH	VINAY SONI
Director identification number of key managerial personnel or director	00130829	08301161	08567944
Permanent account number of key managerial personnel or director	AHKPG8143R	DCDPR8492F	GZYP50034P
Date of birth of key managerial personnel or director	29/08/1976	03/05/1994	21/11/1996
Designation of key managerial personnel or director	Director	Director	Director
Qualification of key managerial personnel or director	CS	CS	CS
Shares held by key managerial personnel or director	[shares] 0	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]			
Gross salary to key managerial personnel or director [Abstract]			
Gross salary to key managerial personnel or director	0	0	0
Key managerial personnel or director remuneration	0	0	0

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[612200] Notes - Leases

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of leases [TextBlock]		
Whether company has entered into any lease agreement	No	No
Disclosure of finance lease and operating lease by lessee [TextBlock]		
Total contingent rents recognised as expense	0	0
Total lease and sublease payments recognised as expense	0	0
Disclosure of finance lease and operating lease by lessor [TextBlock]		
Total contingent rents recognised as income	0	0
Whether any operating lease has been converted to financial lease or vice-versa	No	No

[612300] Notes - Transactions involving legal form of lease

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

[612900] Notes - Insurance contracts

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No
Disclosure of amounts arising from insurance contracts [TextBlock]		
Deferred acquisition costs arising from insurance contracts	0	0
Total liabilities under insurance contracts and reinsurance contracts issued	0	0
Total increase (decrease) in liabilities under insurance contracts and reinsurance contracts issued	0	0
Liabilities under insurance contracts and reinsurance contracts issued at end of period	0	0
Total increase (decrease) in deferred acquisition costs arising from insurance contracts	0	0
Deferred acquisition costs arising from insurance contracts at end of period	0	0
Total increase (decrease) in reinsurance assets	0	0
Reinsurance assets at end of period	0	0

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

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Effect of changes in foreign exchange rates [TextBlock]		
Is any change in functional currency during the year		
Presentation currency		

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

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	0	0
Revenue from sale of services	0	0
Total revenue from operations other than finance company	0	0
Disclosure of revenue from operations for finance company [Abstract]		
Total revenue from operations finance company	0	0
Total revenue from operations	0	0
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Total interest income on current investments	0	0
Interest income on non-current investments [Abstract]		
Total interest income on non-current investments	0	0
Total interest income	0	0
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Total dividend income current investments	0	0
Dividend income non-current investments [Abstract]		
Total dividend income non-current investments	0	0
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Total net gain/loss on sale of investments	0	0
Rental income on investment property [Abstract]		
Total rental income on investment property	0	0
Other non-operating income [Abstract]		
Net gain (loss) on foreign currency fluctuations treated as other income [Abstract]		
Total net gain/loss on foreign currency fluctuations treated as other income	0	0
Miscellaneous other non-operating income	0	53
Total other non-operating income	0	53
Total other income	(A) 0	(B) 53
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense non-current loans [Abstract]		
Total interest expense non-current loans	0	0
Interest expense current loans [Abstract]		
Total interest expense current loans	0	0
Total interest expense	0	0
Total finance costs	0	0
Employee benefit expense [Abstract]		
Salaries and wages	0	0
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Remuneration to manager [Abstract]		
Total remuneration to manager	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds	0	0
Share based payment [Abstract]		
Employee share based payment		0
Employee benefit expense		0
Depreciation and amortisation expense [Abstract]		
Depreciation expense		
Total depreciation, depletion and amortisation expense	33,180	39,569

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Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	5,291	5,291
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	0	0
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	7,368	6,444
Total rates and taxes excluding taxes on income	7,368	6,444
Legal professional charges	42	46
Directors sitting fees	0	0
Cost transportation [Abstract]		
Total cost transportation	0	0
Impairment loss on financial assets [Abstract]		
Total impairment loss on financial assets	0	0
Impairment loss on non financial assets [Abstract]		
Total impairment loss on non-financial assets	0	0
Net provisions charged [Abstract]		
Total net provisions charged	0	0
Discount issue shares debentures written off [Abstract]		
Total discount issue shares debentures written off	0	0
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Contract cost [Abstract]		
Overhead costs apportioned contracts [Abstract]		
Total overhead costs apportioned contracts	0	0
Total contract cost	0	0
Payments to auditor [Abstract]		
Payment for audit services	116	95
Total payments to auditor	116	95
Payments to cost auditor [Abstract]		
Total payments to cost auditor	0	0
CSR expenditure	0	0
Miscellaneous expenses	2	(E) 2,152
Total other expenses	12,819	14,028
Current tax [Abstract]		
Total current tax	0	0



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Footnotes

(A)

Note 15. Other Income	For Year ended March 31, 2020
Interest received on	
Fixed Deposits	-
Others	-
Total	-

(B)

Note 15. Other Income	For Year ended March 31, 2019
Interest received on	
Fixed Deposits	-
Others	53
Total	53

(C)

Note 16. Depreciation	For the year to date ended March 31, 2020
Property, Plant and Equipment	19,013
Investment Property	14,167
Total	33,180



Depreciation

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Property, Plant and Equipment	25,141
Investment Property	14,428
Total	39,569

(E)

Note 17. Other Expenses	For Year ended March 31, 2019
Insurance -Fixed Assets	383
Interest on Service Tax	8
Interest on GST	16
Interest on Property Tax demand	1,744
Other Miscellaneous Expenses	2
Total	2,151

[613200] Notes - Cash flow statement

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	2,349	2,492	1,980
Cash and cash equivalents	(A) 2,349	(B) 2,492	
Total income taxes paid (refund)	0	0	



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Footnotes

(A)

Note 5. Cash and Cash Equivalent	As at March 31, 2020
Balances with Banks	
Current Accounts	2,349
Cash on Hand	-
Total	2,349

(B)

Note 5. Cash and Cash Equivalent	As at March 31, 2019
Balances with Banks	
Current Accounts	2,492
Cash on Hand	-
Total	2,492

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

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Additional information on profit and loss account explanatory [TextBlock]		
Net write-downs (reversals of write-downs) of inventories	0	0
Net write-downs (reversals of write-downs) of property, plant and equipment	0	0
Net impairment loss (reversal of impairment loss) recognised in profit or loss, trade receivables	0	0
Net gains (losses) on disposals of non-current assets	0	0
Net gains (losses) on disposals of property, plant and equipment	0	0
Net gains (losses) on disposals of investment properties	0	0
Net gains (losses) on disposals of investments	0	0
Net gains (losses) on litigation settlements	0	0
Net gains (losses) on change in fair value of derivatives	0	0
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	0	0
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	0	0
Total aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	0	0
Total aggregated income tax relating to components of other comprehensive income	0	0
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Total exceptional items	0	0
Total revenue arising from exchanges of goods or services	0	0
Total domestic turnover goods, gross	0	0
Total export turnover goods, gross	0	0
Total revenue from sale of products	0	0
Total revenue from sale of services	0	0
Gross value of transaction with related parties	0	0
Bad debts of related parties	0	0

[611200] Notes - Fair value measurement

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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 Thousands of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
ty's operating segments [TextBlock]		
portable segments [TextBlock]		
: are any reportable segments		
ajor customers [TextBlock]		
Whether there are any major customers	No	No

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[610700] Notes - Business combinations

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	No	No
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

[611500] Notes - Interests in other entities

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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

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

..(1)

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

Categories of related parties [Axis]	Parent [Member]	
Related party [Axis]	1	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]		
Disclosure of transactions between related parties [Line items]		
Name of related party	RELIANCE COMMUNICATIONS LIMITED	RELIANCE COMMUNICATIONS LIMITED
Country of incorporation or residence of related party	INDIA	INDIA
CIN of related party	L45309MH2004PLC147531	L45309MH2004PLC147531
Description of nature of transactions with related party	HOLDING COMPANY	HOLDING COMPANY
Description of nature of related party relationship	Holding company	Holding company
Related party transactions [Abstract]		
Purchases of goods related party transactions	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 Thousands of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of related party [TextBlock]		
Whether there are any related party transactions during year	No	No
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

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	No	No

[700200] Notes - Corporate social responsibility

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

	01/04/2019 to 31/03/2020
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No
Company has written CSR policy	No
CSR expenditure	0
CSR to be spent for financial year	0
CSR spent in local area	0
CSR spent on construction/acquisition of any asset	0
CSR spent on purposes other than construction/acquisition of any asset	0



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[610500] Notes - Events after reporting period

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

[612500] Notes - Share-based payment arrangements

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of share-based payment arrangements [TextBlock]		
Whether there are any share based payment arrangement	No	No
Disclosure of number and weighted average exercise prices of share options [TextBlock]		
Number of share options outstanding in share based payment arrangement [Abstract]		
Total changes of number of share options outstanding in share based payment arrangement	0	0
Number of share options outstanding in share-based payment arrangement at end of period	0	0
Weighted average exercise price of share options outstanding in share based payment arrangement [Abstract]		
Total changes of weighted average exercise price of share options outstanding in share-based payment arrangement	0	0
Weighted average exercise price of share options outstanding in share-based payment arrangement at end of period	0	0
Disclosure of number and weighted average exercise prices of other equity instruments [TextBlock]		
Number of other equity instruments outstanding in share based payment arrangement [Abstract]		
Number of other equity instruments granted in share-based payment arrangement	0	0
Total changes of number of other equity instruments outstanding in share-based payment arrangement	0	0
Weighted average exercise price of other equity instruments outstanding in share based payment arrangement [Abstract]		
Total changes of weighted average exercise price of other equity instruments outstanding in share-based payment arrangement	0	0
Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at end of period	0	0
Disclosure of indirect measurement of fair value of goods or services received, other equity instruments granted during period [TextBlock]		
Number of other equity instruments granted in share-based payment arrangement	0	0
Expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets [Abstract]		
Total expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets	0	0

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[613000] Notes - Earnings per share

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of earnings per share [TextBlock]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -12.91	[INR/shares] -15.03
Total basic earnings (loss) per share	[INR/shares] -12.91	[INR/shares] -15.03
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -12.91	[INR/shares] -15.03
Total diluted earnings (loss) per share	[INR/shares] -12.91	[INR/shares] -15.03
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] 35,63,601	[shares] 35,63,601
Adjusted weighted average shares	[shares] 0	[shares] 0

[610900] Notes - First time adoption

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No
Disclosure of reconciliation of equity from previous GAAP to Ind AS [TextBlock]		
Equity as per Indian GAAP	0	0
Equity as per Ind AS	0	0
Disclosure of reconciliation of comprehensive income from previous GAAP to Ind AS [TextBlock]		
Comprehensive income as per Indian GAAP	0	0
Comprehensive income as per Ind AS	0	0
Disclosure of reconciliation of profit (loss) for the period from previous GAAP to Ind AS [TextBlock]		
Profit (loss) for the period as per Indian GAAP	0	0
Profit (loss) for the period as per Ind AS	0	0

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CAMPION PROPERTIES LIMITED
Standalone Financial Statements for period 01/04/2020 to 31/03/2021

[700300] Disclosure of general information about company

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Name of company	CAMPION PROPERTIES LIMITED	
Corporate identity number	U55101MH2001PLC218815	
Permanent account number of entity	AABCH1761P	
Address of registered office of company	H Block, 1st Floor Dhirubhai Ambani Knowledge City Navi Mumbai Thane MH 400710 IN	
Type of industry	Commercial and Industrial	
Registration date	23/08/2001	
Whether company is listed company	No	
Date of board meeting when final accounts were approved	24/06/2021	
Date of start of reporting period	01/04/2020	01/04/2019
Date of end of reporting period	31/03/2021	31/03/2020
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Thousands	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	No	
Whether books of account and other books and papers are maintained on cloud	No	

[700600] Disclosures - Directors report

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

..(1)

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

Principal business activities of company [Axis]	Product/service 1 [Member]
	01/04/2020 to 31/03/2021
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	Real estate activities/Rental Income
Description of main product/service	Real estate activities/Rental Income
NIC code of product/service	6810
Percentage to total turnover of company	0.00%



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Details of shareholding pattern of top 10 shareholders [Table]

..(1)

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

Name of top 10 shareholder [Axis]	Name of top 10 shareholder [Member]	
Change in shareholding [Axis]	Shareholding [Member]	
	31/03/2021	31/03/2020
Total number of shares held at end of period	[shares] 35,63,601	[shares] 35,63,601
Percentage of total shares held at end of period	100.00%	100.00%
Total number of shares held at end of period	[shares] 35,63,601	[shares] 35,63,601
Percentage of total shares held at end of period	100.00%	100.00%
Total number of shares held at end of period	[shares] 35,63,601	[shares] 35,63,601
Percentage of total shares held at end of period	100.00%	100.00%
Details of shareholding pattern of top 10 shareholders [Abstract]		
Details of shareholding pattern of top 10 shareholders [LineItems]		
Total number of shares held at end of period	[shares] 35,63,601	[shares] 35,63,601
Percentage of total shares held at end of period	100.00%	100.00%
Total number of shares held at end of period	[shares] 35,63,601	[shares] 35,63,601
Percentage of total shares held at end of period	100.00%	100.00%

Details of directors signing board report [Table]

..(1)

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

Directors signing board report [Axis]	1	2
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
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	GOURAV	RAKESH
Middle name of director	RANAWAT	
Last name of director	SINGH	GUPTA
Designation of director	Director	Director
Director identification number of director	08301161	00130829
Date of signing board report	24/06/2021	24/06/2021

Details regarding auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [Table]

..(1)

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

Auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [Axis]	1
	01/04/2020 to 31/03/2021
Details regarding auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [Abstract]	
Details regarding auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [LineItems]	
Auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report	As per Statutory Auditor's Report
Directors' comment on auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report	As per Directors Report



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Details of shareholding pattern [Table]

..(1)

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Shareholding pattern [Axis]	Shareholders [Member]		Promoters [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	31/03/2020
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 35,63,595	[shares] 35,63,595	[shares] 35,63,595	[shares] 35,63,595
Number of physical shares held end of period	[shares] 6	[shares] 6	[shares] 6	[shares] 6
Total number of shares held at end of period	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Total number of shares held at end of period	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Total number of shares held at end of period	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%

Details of shareholding pattern [Table]

..(2)

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

Shareholding pattern [Axis]	Indian [Member]		Corporate bodies [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	31/03/2020
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 35,63,595	[shares] 35,63,595	[shares] 35,63,595	[shares] 35,63,595
Number of physical shares held end of period	[shares] 6	[shares] 6	[shares] 6	[shares] 6
Total number of shares held at end of period	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Total number of shares held at end of period	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Total number of shares held at end of period	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%

Details regarding company secretary qualification or observation or other remarks in secretarial audit report [Table]

..(1)

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

Company secretary qualification or observation or other remarks in secretarial audit report [Axis]	1
	01/04/2020 to 31/03/2021
Details regarding company secretary qualification or observation or other remarks in secretarial audit report [Abstract]	
Details regarding company secretary qualification or observation or other remarks in secretarial audit report [LineItems]	
Company secretary qualification or observation or other remarks in secretarial audit report	As per Director's Report
Comment on company secretary qualification or observation or other remarks in secretarial	As per Director's



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	01/04/2020 to 31/03/2021	31/03/2020
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]	
Description of state of companies affair	As per Director's Report	
Disclosure relating to amounts if any which is proposed to carry to any reserves	As per Director's Report	
Disclosures relating to amount recommended to be paid as dividend	As per Director's Report	
Details regarding energy conservation	As per Director's Report	
Details regarding technology absorption	As per Director's Report	
Details regarding foreign exchange earnings and outgo	As per Director's Report	
Disclosures in director's responsibility statement	As per Director's Report	
Details of material changes and commitment occurred during period affecting financial position of company	As per Director's Report	
Particulars of loans guarantee investment under section 186 [TextBlock]	As per Director's Report	
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	As per Director's Report	
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	No	
Date of board of directors' meeting in which board's report referred to under section 134 was approved	24/06/2021	
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	As per Director's Report	
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	CAMPION PROPERTIES LIMITED	
Details of shareholding pattern [Abstract]		
Number of demat shares held at end of period	[shares] 35,63,595	[shares] 35,63,595
Number of physical shares held end of period	[shares] 6	[shares] 6
Total number of shares held at end of period	[shares] 35,63,601	[shares] 35,63,601
Percentage of total shares held at end of period	100.00%	100.00%
Percentage of change in shares held during year	0.00%	
Details of shareholding of promoters [Abstract]		
Total number of shares held at end of period	[shares] 35,63,601	[shares] 35,63,601
Percentage of total shares held at end of period	100.00%	100.00%
Percentage of change in shares held during year	0.00%	
Details of change in promoters shareholding [TextBlock]		
Details of change in promoters' shareholding [Abstract]		
Total number of shares held at end of period	[shares] 35,63,601	[shares] 35,63,601
Percentage of total shares held at end of period	100.00%	100.00%
Details of shareholding pattern of top 10 shareholders [Abstract]		
Total number of shares held at end of period	[shares] 35,63,601	[shares] 35,63,601
Percentage of total shares held at end of period	100.00%	100.00%
Details of shareholding pattern of directors and key managerial personnel [TextBlock]		
Details of shareholding pattern of directors and key managerial personnel [Abstract]		
Total number of shares held at end of period	[shares] 35,63,601	[shares] 35,63,601
Percentage of total shares held at end of period	100.00%	100.00%
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	As per Director's Report	
Companies covered under section 178(1) on commitment and remuneration including other matters under section 178(3) [TextBlock]	As per Director's Report	
Report of auditors' qualification(s), reservation(s) adverse observations' report [Abstract]	TRUE COPY H. Srinathrao	
Report of company secretary qualification or observation or secretarial audit report [Abstract]		
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Director's Report	



Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	A s p e r Director's Report	
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]		
Disclosure of financial summary or highlights [TextBlock]	A s p e r Director's Report	
Disclosure of change in nature of business [TextBlock]	A s p e r Director's Report	
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	A s p e r Director's Report	
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	A s p e r Director's Report	
Details relating to deposits covered under chapter v of companies act [TextBlock]	A s p e r Director's Report	
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	A s p e r Director's Report	
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	A s p e r Director's Report	
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	A s p e r Director's Report	
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	A s p e r Director's Report	
Details of remuneration of director or managerial personnel [Abstract]		
Number of meetings of board		4
Details of signatories of board report [Abstract]		
Name of director signing board report [Abstract]		



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Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

Directors' Report

Dear Shareowners,

Your Directors present the 19th Annual Report and the audited accounts of the Company for the financial year ended March 31, 2021.

Financial performance and Business Operations

During the year under review, your Company has not earned any income. The Company has incurred loss of Rs. 553.73 lacs for the year as compared to loss of Rs. 459.99 lacs in the previous year.

Dividend

During the year under review, the Board of Directors has not recommended any dividend on the equity shares of the Company.

Reserve

In view of the loss, no amount has been carried to any reserve.

Subsidiary / Holding Company

There was no subsidiary company as on March 31, 2021. Reliance Communications Limited (RCOM) remains the holding company.

RCOM is under Corporate Insolvency Resolution Process pursuant to the provisions of the Insolvency and Bankruptcy Code, 2016 and its affairs, business and assets are being managed by, and the powers of the board of directors of RCOM are vested in, the Resolution Professional appointed by Hon'ble National Company Law Tribunal, Mumbai Bench, Mumbai.

Deposits

The Company has not accepted deposit from the public falling within the ambit of Section 73 of the Companies Act, 2013 (Act) and the Companies (Acceptance of Deposits) Rules, 2014.

Particulars of Loans, Guarantees or Investments

The Company has not made any loans, provided any guarantee or made any investments within the preview of Section 186 of the Act.

Directors

Shri Rakesh Gupta (DIN: 00130829), Director is retiring by rotation at the ensuing Annual General Meeting and is eligible for re-appointment, offers herself for re-appointment at the ensuing Annual General Meeting.

Shri Rakesh Gupta, Shri Gourav Ranawat Singh and Shri Vinay Soni are the directors of the Company.

Key Managerial Personnel

As per Section 203 of the Act, the Company is not required to appoint Key Managerial Personnel of the Company.

Policy on Directors, Key Managerial Personnel and other Senior Employees Appointment and Remuneration

The Nomination and Remuneration Committee of the Board has devised a policy for selection and appointment of Directors, Key Managerial Personnel and Senior Management and their Remuneration. The Committee has formulated the criteria for determining the qualifications, positive attributes and independence of a Director. Further, the Committee has also devised a policy relating to remuneration for Wholtime Directors, Key Managerial Personnel and senior management employees of the Company. The policy on the above is attached as Annexure - A.

Evaluation of Directors, Board and Committees

As per the requirement of the Act, policy for performance evaluation of the individual directors, Board and its Committee, which includes criteria for performance evaluation not applicable to the Company.

Directors' Responsibility Statement

Pursuant to the requirements under Section 134(3)(c) of the Companies Act, 2013 with respect to Directors' Responsibility Statement, it is hereby confirmed that:

in the preparation of the annual financial statements for financial year ended March 31, 2021, the applicable Accounting Standards had been followed along with proper explanation relating to material departures, if any;

the Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and give a true and fair view of the state of affairs of the Company as at March 31, 2021 and of the loss of the Company for the year ended March 31, 2021;

the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

the Directors had caused the annual financial statements for the financial year ended March 31, 2021 to be prepared by the Company's auditors, who are members of the Institute of Cost Accountants of India, Chartered Accountants of India, Company Secretaries of India or such other body as recognised by the Central Government in this behalf;

the Directors had laid down internal financial controls to be followed by the Company and were satisfied that such financial controls are adequate and are operating effectively, and



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the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws were in place and were adequate and operating effectively.

Related Party Transactions

All related party transactions that were entered into during the financial year were on an arm's length basis and were in the ordinary course of business. There are no materially significant related party transactions made by the Company with Promoters, Directors or other designated persons, which may have a potential conflict with the interest of the Company at large.

None of the Directors has any pecuniary relationships or transactions vis-à-vis the Company.

Material Changes and Commitments if any affecting the financial position of the Company

There was no material change and commitment affecting the financial position of the Company.

Meetings of the Board

During the period, four Board Meetings were held on July 30, 2020, October 16, 2020, November 27, 2020 and February 12, 2021. The maximum time gap between any two meetings was 77 days and the minimum gap was 41 days. The meetings are normally held at Mumbai.

Risk Management

The Company has a business risk management framework to identify, evaluate business risks and opportunities. This framework seeks to create transparency, minimise adverse impact on the business objective and enhance company's competitive advantage. The business risk framework defines the risk management approach across the Company at various levels including documentation and reporting. The framework has different risk models, which helps in identifying risk trend, exposure and potential impact analysis at a Company level.

Auditors and Auditors' Report

M/s. Ajay Agarwal and Co, Chartered Accountants were appointed as Statutory Auditors at the 17th Annual General Meeting of the Company held on September 28, 2019 for a period of 5 years to hold office from financial year 2019-20 to the Financial year 2023-24.

The Company has received a confirmation from the said Auditors that they are not disqualified to act as the Auditors and are eligible to hold the office as Auditors of the Company.

The observations and comments given by the Auditors in their report read together with notes on financial statements are self-explanatory and hence do not call for any further comments under Section 134 of the Companies Act, 2013.

Financial Statements - Application of Indian Accounting Standards (Ind AS) Rules, 2015.

Ministry of Corporate Affairs (MCA) vide its Notification No. G.S.R. 111(E) dated February 16, 2015, has made the application of the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS Rules) effective from April 1, 2015.

The audited financial statement drawn up for the financial year ended March 31, 2021, in accordance with the requirements of the above said Rules.

Audit Committee

Pursuant to the provisions of Rule 6 of Companies (Meetings of Board and its Powers) read with Rule 4(2) of Companies (Appointment and Qualification of Directors) Amendment Rules, 2017 inserted by the Companies (Appointment and Qualification of Directors) Amendment Rules, 2017 with effect from July 13, 2017, the Company being wholly own subsidiary of Reliance Communications Limited, listed company is exempted to constitute Audit Committee of the Board.

Corporate Social Responsibility

The Company is not falling under the purview of Section 135 of the Act and hence disclosures with respect to CSR activities are not applicable to the Company.

Extract of Annual Return

The details forming part of the extract of the Annual Return in form MGT 9 is annexed herewith as "Annexure B".

Particulars of Employees

Section 197 of the Act read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is not applicable to the Company.

Conservation of Energy, Technology Absorption and Foreign Exchange Earnings and Outgo

As the Company does not involve any manufacturing activity, most of the information's as required under Section 134(3)(m) of the Companies Act, 2013, read with Rule 8 of the Companies (Accounts) Rules, 2014 is not applicable the Company. However, the information as applicable has been given in the Annexure – C forming part of this Report.

Orders if any passed by Regulators or Courts and Tribunals

the regulators or Courts or Tribunals impacting the going concern status and the Company's operations.

controls and their adequacy

in place adequate internal financial controls across the organization. The
or its effectiveness.

ld like to express their sincere appreciation for the co-operation and as
business constituents during the year under review.



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For and on behalf of the Board of Directors

Rakesh Gupta Gourav Singh Ranawat
Director Director
DIN: 00130829 DIN: 08301161

Mumbai
June 24, 2021

Annexure - A

Policy on appointment and remuneration of Directors, Key Managerial Personnel and Senior Management employees.

1. Introduction

1.1 Campion Properties Limited considers human resources as its invaluable assets. The policy aims to harmonize the aspirations of the directors/ employees with the goals of the Company.

1.2 Human capital is a strategic source of value creation. As part of progressive HR Philosophy, it is necessary to have in place a comprehensive Compensation Policy, which is in line with the industry trend and is employee friendly.

2. Objectives:

2.1 Ensuring that the quantum and composition of remuneration is reasonable and sufficient to attract, retain and motivate employees, to run the Company successfully.

2.2 Ensuring that relationship of remuneration to performance is clear and meets the performance benchmarks.

2.3 Ensure that annual compensation review considers industry/ business outlook and strategies adopted by industry peers, differentiates employees based on their performance/skill sets and also protects employees, particularly those in junior cadre, against inflationary pressures;

2.4 Retention of high performers at all levels and those playing critical roles.

3. Scope

The Board has constituted the "Nomination and Remuneration Committee" in line with the requirements under the provisions of the Companies Act, 2013. This Policy sets out the broad guiding principles for the Committee for recommending to the Board for the appointment and remuneration of the directors, key managerial personnel, Senior managerial personnel of the Company.

4. Definitions

4.1. "Director" means a director appointed to the Board of the Company.

4.2. "Key Managerial Personnel" means

the Chief Executive Officer or the Managing Director or the Manager;

the Company Secretary;

the Whole-time Director;

the Chief Financial Officer; and

such other officer as may be prescribed under the Companies Act, 2013.

4.3. "Senior Management" means personnel of the company who are members of its core management team excluding Board of Directors comprising all members of management one level below the executive directors, if any.

5. Policy:

5.1. Appointment of Directors/ Key Managerial / Senior Management personnel

The Nomination and Remuneration Committee, inter alia, considers qualifications, positive attributes, areas of expertise and number of Directorships and Memberships held in various committees of other companies by such persons for Selection. The Board considers the recommendation of the Committee's and takes appropriate decision. The Company also considers the requirement of skills and effectiveness of persons contributing to the Company's business and policy decisions of the Company.

5.2. Remuneration to Directors/ Key Managerial Personnel

5.2.1 The remuneration of the Directors/ Managing Directors/ Whole time Directors and Manager etc. will be governed as per provisions contained in the Companies Act, 2013 and rules made therein from time to time.

Directors shall be entitled to sitting fees for attending the meetings of the Board and the Committees thereof as per the schedule of Directors from time to time. The Non-Executive Directors shall also be entitled to profit related Commission, if any, in addition to the sitting fees.

The remuneration of the Directors/ Managing Directors/ Whole time Directors and Manager etc. shall be as per the recommendation of the Nomination and Remuneration Committee. The remuneration of the Key Managerial Personnel/ Senior Management Personnel of the Company shall be as per the recommendation of the Nomination and Remuneration Committee.

The remuneration structure shall include the following components:

- (ii) Perquisites and Allowances
- (iii) Stock Options, if any.



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(iv) Commission (Applicable in case of Executive Directors/ Directors)

(v) Retiral benefits

(vi) Annual Performance Linked Incentives

5.2.5 The Annual Plan, Objectives, financial results of the Company shall be reviewed by the Nomination and Remuneration Committee and Performance Incentives, increment, revision in remuneration etc. will be proposed based on the achievements.

5.3 Remuneration to other employees

Employees shall be assigned grades/bands according to their qualifications and work experience, competencies, as well as their roles and responsibilities in the organization. Individual remuneration shall be determined within the appropriate grade/bands and shall be based on various factors such as job profile, skill sets, seniority, experience, performance and prevailing remuneration levels for equivalent jobs.

6. Retention Features as part of Compensation Package

Based on the organizational need for retaining performing employees and those in critical roles, certain retention features may be rolled out as part of the overall compensation package. These may take form of Retention Bonuses (RBs); Special Monetary Programs (SMPs), Long-term Incentives (LTIs) etc.

7. Modification and Amendment:

The policy is subject to modification, amendment and alterations by the management at any time without assigning any reasons.

Annexure - B

FORM NO. MGT 9

EXTRACT OF ANNUAL RETURN

As on financial year ended on March 31, 2021

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



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REGISTRATION AND OTHER DETAILS:

i. CIN	U55101MH2001PLC218815
ii. Registration Date	23/08/2001
iii. Name of the Company	Campion Properties Limited
iv. Category/Sub-category of the Company	Public Company/ Limited by Shares
v. Address of the Registered office and contact details	H Block, 1st Floor, Dhirubhai Ambani Knowledge City, Navi Mumbai – 400710. Ph. No. 022-30386286
vi. Whether listed company	Yes/No
vii. Name, Address & contact details of the Registrar and Transfer Agent, if any.	Karvy Computershare Private Limited Karvy Selenium, Tower - B Plot No. 31 & 32, Survey No. 116/22, 115/24, 115/25, Financial District, Nanakramguda Hyderabad - 500 032 Phone No. +91 40 6716 1500 Fax : +91 40 6716 1791

PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

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

Sl. No.	Name and Description of main products / services	NIC Code of the Product/service	% to total turnover of the company
1.	Real estate activities/Rental Income	6810	100%

PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES -

Sl. No.	Name and Address of the Company	CIN/GLN	Holding/ Subsidiary/ Associate	% of Shares Held	Applicable Section
	 Communications Limited 1st Floor, Dhirubhai Ambani je City, bhai-400710	L45309MH2004PLC1475			(46)

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

Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year	No. of Shares held at the end of the year	% Change during the year						
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoters									
(1) Indian	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
a) Individual/ HUF	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
b) Central Govt	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
c) State Govt(s)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
d) Bodies Corp.	3563595	6**	3563601	100%	3563595	6**	3563601	100%	NIL
e) Banks / FI	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
f) Any other.....	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Sub Total(A)(1) :-	3563595	6**	3563601	100%	3563595	6**	3563601	100%	NIL
(2) Foreign	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
a) NRIs-Individual	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
b) Others-Individuals	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
c) Bodies Corp.	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
d) Banks / FI	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Total shareholding									



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of Promoter (A) =(A)(1)+(A)(2)	3563595	6**	3563601	100%	3563595	6**	3563601	100%	NIL
B. Public Shareholding	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
1. Institutions	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
a) Mutual Funds	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
b) Banks / FI	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
c) Central Govt	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
d) State Govt(s)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
e) Venture Capital Funds	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
f) Insurance Companies	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
g) FIIs	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
h) Foreign Venture Capital Funds	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
i) Others (specify)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Sub-total (B)(1):-	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
2. Non-Institutions									
a) Bodies Corp.									
Indian	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
ii) Overseas	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
b) Individuals	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
i) Individual shareholders holding nominal share capital	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Individual shareholders holding nominal share capital in lakh	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
c) Others (specify)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL



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Sub-total (B)(2):-	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Total Public Shareholding (B)=(B)(1)+ (B)(2)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
C. Shares held by Custodian for GDRs & ADRs	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Grand Total (A+B+C)	3563595	6**	3563601 100%	3563595 6**	3563601 100%	NIL			

**Six Shares jointly held by six individuals with Reliance Communications Limited for statutory requirements
Shareholding of Promoter-

Sl. No.	Shareholder's Name	Shareholding at the beginning of the year	Shareholding at the end of the year	% change in shareholding during the year				
		No. of Shares	% of total Shares of the company	%of Shares Pledged / encumbered to total shares	No. of Shares	% of total Shares of the company	%of Shares Pledged / encumbered to total shares	
1	Reliance Communications Limited	3563601**	100%	NIL	3563601**	100%	NIL	NIL
	Total	3563601**	100%	NIL	3563601**	100%	NIL	NIL

**including Six Shares jointly held by six individuals with Reliance Communications Limited for statutory requirements
Change in Promoters' Shareholding (please specify, if there is no change): No Change

Sl. No.	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	
Reliance Communications Limited				
1. At the beginning of the year			3563601** 100%	3563601** 100%
Increase / Decrease in Promoters Shareholding during the year specifying or increase / decrease (e.g. allotment /transfer / bonus/ sweat equity)				
			-	-
the year				



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**including Six Shares jointly held by six individuals with Reliance Communications Limited for statutory requirements

Shareholding Pattern of top ten Shareholders:

(Other than Directors, Promoters and Holders of GDRs and ADRs): Not Applicable

Sl. No.	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. At the beginning of the year			
2. Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc):			
3. At the end of the year(or on the date of separation, if separated during the year)			

Shareholding of Directors and Key Managerial Personnel:

Sl. No.	For each of the Directors and KMP	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
Shri Rakesh Gupta - Director			
1. At the beginning of the year			
2. Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):			
3. At the end of the year			
Shri Gourav Ranawat Singh- Director			



ng of the year

1# NIL 1# NIL

crease / Decrease in Shareholding during the year specifying the
g. allotment / transfer / bonus/ sweat equity etc.):

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3. At the end of the year

1# NIL 1# NIL

Shri Vinay Soni - Director				
1. At the beginning of the year	1#	0.00	1#	0.00
2. Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):	NIL	NIL	NIL	NIL
3. At the end of the year	1#	0.00	1#	0.00

#Sharejointly held with Reliance Communications Limited for statutory requirements.

INDEBTEDNESS –

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

(in Rs.)

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	-	153,57,07,000	-	153,57,07,000
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	-	153,57,07,000	-	153,57,07,000
Change in Indebtedness during the financial year				
* Addition	-	-	-	-
* Reduction	-	-	-	-
Net Change	-	-	-	-
the end of the financial year				
Int	-	-	-	-
ii) Interest due but not paid	-	-	-	-



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iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	-	153,57,07,000	-	153,57,07,000

REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL-

Remuneration to Managing Director, Whole-time Directors and/or Manager: Not Applicable

Sl. No.	Particulars of Remuneration	Name of MD/WT/ Manager	Total Amount

1		Gross salary	
	(a) Salary as per provisions contained in section 17(1) of the Income Tax Act, 1961		
	(b) Value of perquisites u/s 17(2) Income Tax Act, 1961		
	(c) Profits in lieu of salary under section 17(3) Income Tax Act, 1961		
2		Stock Option	
3		Sweat Equity	
4		Commission - as % of profit - others, specify...	
5		Others, please specify	
		Total (A)	
	Ceiling as per the Act		



other directors:-

ars of Remuneration

Name of Director

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1	Independent Directors	-	-	-	-
Fee for attending Board/ Committee meetings	NIL	NIL	-	-	NIL
Commission	NIL	NIL	-	-	NIL
Others, please specify	NIL	NIL	-	-	NIL
Total (1)	NIL	NIL	-	-	NIL
2	Other Non-Executive Directors	Shri Rakesh Gupta	Shri Gourav Ranawat Singh	Shri Vinay Soni	- -
Fee for attending Board/ Committee meetings	-	30,000.00	30,000.00	20000.00	80,000.00*
Commission	NIL	NIL	NIL	-	NIL
Others, please specify	NIL	NIL	NIL	-	NIL
	Total (2)	30,000.00	30,000.00	20,000.00	- 80,000.00*
	Total (B)=(1+2)	30,000.00	30,000.00	20,000.00	NIL 80,000.00*
Total Managerial Remuneration					
Overall Ceiling as per the Act					

* sitting fee paid for FY 2019-2020

C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD : Not Applicable

Sl. No.	Particulars of Remuneration	Key Managerial Personnel		
		CEO	Company Secretary	CFO Total
	Gross salary	-	-	- -
	provisions contained in section 17(1) of the Income	-		
	(b) Value of perquisites u/s 17(2) Income Tax Act, 1961	-	-	-



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(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	-	-	-

PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:

There were no penalties, punishment or compounding of offences to the Company, directors and other officers of the Company during the year ended March 31, 2021.

Annexure –C
Conservation of Energy-

The steps taken or impact on conservation of energy The Company requires energy for its operations and the Company is making all efforts to conserve energy by monitoring energy costs and periodically reviews of the consumption of energy. It also takes appropriate steps to reduce the consumption through efficiency in usage and timely maintenance / installation / up gradation of energy saving devices, wherever applicable.

The steps taken by the Company for utilizing alternate sources of energy

The capital investment on energy conservation equipments

Technology Absorption-



→ towards technology

ived like product improvement, product development or import

Substitution

The Company uses latest technology and equipments into the business. Further the Company is not engaged in any manufacturing activities.

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In case of imported technology (imported during the last three years reckoned from the beginning of the financial year)
The details of technology imported
The year of import
Whether technology been fully absorbed
If not fully absorbed, areas where absorption has not taken place, and the reasons thereof.

The expenditure incurred on Research and development

The Company has not spent any amount towards research and developmental activities and has been active in harnessing and tapping the latest and the best technology in the industry.

Foreign Exchange Earnings and Outgo:

Total Foreign Exchange earned : Rs. Nil

Total Foreign Exchange outgo : Rs. Nil

[700500] Disclosures - Signatories of financial statements

Details of directors signing financial statements [Table]

..(1)

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

Directors signing financial statements [Axis]	1	2
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
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	RAKESH	GOURAV
Middle name of director		RANAWAT
Last name of director	GUPTA	SINGH
Designation of director	Director	Director
Director identification number of director	00130829	08301161
Date of signing of financial statements by director	24/06/2021	24/06/2021



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[700400] Disclosures - Auditors report**Details regarding auditors [Table]**

..(1)

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

Auditors [Axis]	1
	01/04/2020 to 31/03/2021
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	Ajay Agarwal and Co
Name of auditor signing report	AGARWAL AJAY KUMAR
Firms registration number of audit firm	005972N
Membership number of auditor	084812
Address of auditors	1/42 LALITA PARK LAXMI NAGAR VIKAS MARG DELHI 110092
Permanent account number of auditor or auditor's firm	AAMFA5982D
SRN of form ADT-1	R02061521
Date of signing audit report by auditors	24/06/2021
Date of signing of balance sheet by auditors	24/06/2021

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Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table]

..(1)

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

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]
	01/04/2020 to 31/03/2021
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	As per the Statutory Auditor's Report
Disclosure relating to quantitative details of fixed assets	As per the Statutory Auditor's Report
Disclosure relating to physical verification and material discrepancies of fixed assets	As per the Statutory Auditor's Report
Disclosure relating to title deeds of immovable properties	As per the Statutory Auditor's Report
Disclosure in auditors report relating to inventories	As per the Statutory Auditor's Report
Disclosure in auditors report relating to loans	As per the Statutory Auditor's Report
Disclosure about loans granted to parties covered under section 189 of companies act	As per the Statutory Auditor's Report
Disclosure relating to terms and conditions of loans granted	As per the Statutory Auditor's Report
Disclosure regarding receipt of loans granted	As per the Statutory Auditor's Report
Disclosure regarding terms of recovery of loans granted	As per the Statutory Auditor's Report
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	As per the Statutory Auditor's Report
Disclosure in auditors report relating to deposits accepted	As per the Statutory Auditor's Report
Disclosure in auditors report relating to maintenance of cost records	As per the Statutory Auditor's Report
Disclosure in auditors report relating to statutory dues [TextBlock]	As per the Statutory Auditor's Report
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	As per the Statutory Auditor's Report
Disclosure relating to disputed statutory dues [TextBlock]	As per the Statutory Auditor's Report
Disclosure in auditors report relating to default in repayment of financial dues	As per the Statutory Auditor's Report
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	As per the Statutory Auditor's Report
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	As per the Statutory Auditor's Report
Disclosure in auditors report relating to managerial remuneration	As per the Statutory Auditor's Report
Disclosure in auditors report relating to Nidhi Company	As per the Statutory Auditor's Report
Disclosure in auditors report relating to transactions with related parties	As per the Statutory Auditor's Report
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	As per the Statutory Auditor's Report
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	As per the Statutory Auditor's Report
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	As per the Statutory Auditor's Report

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

	01/04/2020 to 31/03/2021
Disclosure in auditor's report explanatory [TextBlock]	Textual information (2) [See below]
Does auditors report order is applicable on company	Yes
Is auditors' report has been qualified or has any reservations or adverse remarks	Yes
Does auditor's qualification(s), reservation(s) or adverse remark(s) in	



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forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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 Companies Act, 2013, we report that in our opinion the said order is applicable to the company, hence comments on the matters specified in paragraphs 3 and 4 of the said order are required and are given in Annexure-1

2. As required by section 143(3) of the Act, we further 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 appears from our examination of those books;
- (c) The standalone Balance Sheet, Statement of Profit & Loss and cash flow statement dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid standalone financial statements comply with the applicable Indian Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules 2014.
- (e) The Going Concern matter described in basis for qualified opinion selection related to Going Concern Paragraph above, in our opinion, may have an adverse effect on the functioning of the Company.
- (f) On the basis of written representations received from the directors as on March 31, 2021 and taken on record by the Board of Directors, none of the directors are disqualified as on March 31, 2021 from being appointed as a director in terms of Section 164(2) of the Act.
- (g) With respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls, refer to our separate report in Annexure-II.
- (h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014 in our opinion and to the best of our information and according to the explanations given to us:-
- (i) The Company does not have any pending litigations which would impact its financial position.
- (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 M/S AJAY AGARWAL & CO.
Chartered Accountants
FRN No. 005972N
M. No. 084812

Place: New Delhi

Date: 24.06.2021

Annexure-I to the Auditor's Report

The Annexure referred to in paragraph 1 of our report of even date to the members of Campion Properties Limited on the accounts of the company for the year ended 31st March, 2021.

On the basis of such checks as we considered appropriate and according to the information and explanation given to us during the course of our audit, we report that:

1. In respect of Fixed Assets :

- (a) The company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets;
- (b) As explained to us, fixed assets have been physically verified by the management at reasonable intervals and no material discrepancies were noticed on such verification.
- (c) Title deed of immovable property is held by the Company as Fixed Assets.

2. In respect of its inventories:

There is no inventory maintained by entity.

- (a) not granted any loan secured or unsecured to companies, firms or other parties covered by clause (76) of Section 2 of the Companies Act, 2013.

(b) The company has not granted any loans, investments and guarantees, therefore, Clause 4 of the Companies (Auditor's Report) Order, 2016 is not applicable to the company.

(c) The company has not accepted deposits during the year.

(d) The company is not required to maintain the cost records which has been specified by the Companies Act, 2013.

3. In respect of statutory dues:

- (a) The company is regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, -value added tax, and any other statutory dues with the appropriate authorities.



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(b) The company does not have any dues of income tax or sales-tax or service tax or duty of customs or duty of excise or value added tax on account of any dispute.

8. The company does not have any loans or borrowings from financial institution or bank or debenture holders, therefore, the clause 8 of the Companies (Auditor's Report) Order 2016 is not applicable to the company.

9. No money has been raised by way of public issue or follow-on offer (including debt instruments) and term loans were applied for the purposes for which those are raised.

10. No fraud has been made by the company nor has any fraud on the Company by its officers or employees been noticed or reported during the year.

11. The company has not paid any managerial remuneration to directors during the year hence clause 11 of the Companies (Auditor's Report) Order 2016 is not applicable to the company.

12. In our opinion, the company is not Nidhi Company. Therefore, the clause 12 of the Companies (Auditor's Report) Order 2016 is not applicable to the company.

13. All transactions with the related parties are in compliance with Section 188 and 177 of Companies Act, 2013 and have been disclosed in the Financial Statements etc as required by the accounting standards and Companies Act, 2013.

14. The company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.

15. The company has not entered into any non-cash transactions with directors or persons connected with him.

16. The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

For M/S AJAY AGARWAL & CO.

Chartered Accountants

FRN No. 005972N

M. No. 084812

Place: New Delhi

Date: 24.06.2021

(CA AJAY KUMAR AGARWAL)

Partner

UDIN:

Annexure -II to the Auditor's Report

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

We have audited the internal financial controls over financial reporting of Campion Properties Limited ("the Company") as of March 31, 2021 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India ('ICAI') and deemed to be prescribed under Section 143(10) of the Act, to the extent applicable to an audit of Internal Financial Controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

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

Limitations of Internal Financial Controls Over Financial Reporting

Due to inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper application of controls, material misstatements due to error or fraud may occur. Internal financial controls over financial reporting to future periods are subject to change because of changes in conditions, or that may become inadequate because of changes in conditions, or that may become obsolete.

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2021, based on the internal control over



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financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For M/S AJAY AGARWAL & CO.
Chartered Accountants
FRN No. 005972N
M. No. 084812

(CA AJAY KUMAR AGARWAL)
Partner
UDIN:
Place: New Delhi
Date: 24.06.2021

[700700] Disclosures - Secretarial audit report

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

	01/04/2020 to 31/03/2021
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No
Whether secretarial audit report has been qualified or has any observation or other remarks	No



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[110000] Balance sheet

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	31/03/2021	31/03/2020	31/03/2019
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	(A) 83,120	(B) 1,09,878	1,28,891
Investment property	(C) 8,13,774	(D) 8,28,461	
Other intangible assets	0	0	
Non-current financial assets [Abstract]			
Non-current investments	0	0	
Loans, non-current	0	0	
Total non-current financial assets	0	0	
Total non-current assets	8,96,894	9,38,339	
Current assets [Abstract]			
Inventories	0	0	
Current financial assets [Abstract]			
Current investments	0	0	
Trade receivables, current	0	0	
Cash and cash equivalents	(E) 2,220	(F) 2,349	
Loans, current	0	0	
Total current financial assets	2,220	2,349	
Other current assets	(G) 2,000	(H) 2,001	
Total current assets	4,220	4,350	
Total assets	9,01,114	9,42,689	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	(I) 35,636	35,636	35,636
Other equity	(J) -7,21,454	(K) -6,66,081	
Total equity attributable to owners of parent	-6,85,818	-6,30,445	
Non controlling interest	0	0	
Total equity	-6,85,818	-6,30,445	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	0	0	
Total non-current financial liabilities	0	0	
Provisions, non-current	0	0	
Total non-current liabilities	0	0	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	(L) 15,35,707	(M) 15,35,707	
Trade payables, current	(N) 8,561	(O) 7,107	
Total current financial liabilities	15,44,268	15,42,814	
Other current liabilities	(P) 42,507	(Q) 30,163	
Provisions, current	0	0	
Current tax liabilities	(R) 157	(S) 157	
Total current liabilities	15,86,932	15,73,134	
Total liabilities	15,86,932	15,73,134	
Total assets and liabilities	9,01,114	9,42,689	

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Footnotes

(A)

Note 2. Property, Plant and Equipment (Refer Note 1.2 b)					(Amount in Rs.'000)
Particulars	Furniture & Fittings	Office Equipment	Plant & Machinery	Total	
	41004	41006	41007		
Gross carrying value					
As at April 1, 2020	1,02,624	43,006	2,04,462	3,50,092	
Additions	-	-	-	-	
Disposals	-	-	-	-	
As at March 31, 2021	1,02,624	43,006	2,04,462	3,50,092	
Accumulated Depreciation					
As at April 1, 2020	85,805	40,855	1,13,555	2,40,215	
Additions	11,205	-	15,553	26,758	
Disposals	-	-	-	-	
As at March 31, 2021	97,010	40,855	1,29,108	2,66,973	
Closing net carrying value as at April 1, 2020	16,820	2,150	90,907	1,09,877	
Closing net carrying value as at March 31, 2021	5,615	2,150	75,354	83,119	

(B)

					(Amount in Rs.'000)
	Furniture & Fittings	Office Equipment	Plant & Machinery	Total	
	41004	41006			
Gross carrying value					



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As at April 1, 2019	1,02,624	43,006	2,04,462	3,50,092
Additions	-	-	-	-
Disposals	-	-	-	-
As at March 31, 2020	1,02,624	43,006	2,04,462	3,50,092
Accumulated Depreciation				
As at April 1, 2019	78,765	40,855	1,01,581	2,21,202
Additions	7,039	-	11,974	19,013
Disposals	-	-	-	-
As at March 31, 2020	85,805	40,855	1,13,555	2,40,215
Closing net carrying value as at April 1, 2019	23,859	2,150	1,02,881	1,28,890
Closing net carrying value as at March 31, 2020	16,820	2,150	90,907	1,09,877

(C)

Note 3. Investment Property (Refer Note 1.2 c)		(Amount in Rs.'000)		
Particulars	Leasehold Land	Building	Total	
	41005	41001		
Gross carrying value				
As at April 1, 2020	1,64,627	8,07,464	9,72,091	
Additions	-	-	-	
Disposals	-	-	-	
As at March 31, 2021	1,64,627	8,07,464	9,72,091	
Accumulated Depreciation				
As at April 1, 2020	29,055	1,14,575	1,43,630	



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Additions	1,683	13,005	14,687
Disposals	-	-	-
As at March 31,2021	30,737	1,27,580	1,58,317
Closing net carrying value as at April 1, 2020	1,35,573	6,92,889	8,28,461
Closing net carrying value as at March 31, 2021	1,33,890	6,79,884	8,13,774

(D)

Particulars	Leasehold Land	Building	Total
	41005	41001	
Gross carrying value			
As at April 1, 2019	1,64,627	8,07,464	9,72,091
Additions	-	-	-
Disposals	-	-	-
As at March 31,2020	1,64,627	8,07,464	9,72,091
Accumulated Depreciation			
As at April 1, 2019	27,412	1,02,051	1,29,463
Additions	1,643	12,524	14,167
Disposals	-	-	-
As at March 31,2020	29,055	1,14,575	1,43,630
Closing net carrying value as at April 1, 2019	1,37,216	7,05,413	8,42,628
Closing net carrying value as at March 31, 2020	1,35,573	6,92,889	8,28,461



Note 5. Cash and Cash Equivalent

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March 31, 2021

Balances with Banks	
Current Accounts	2,220
Cash on Hand	-
Total	2,220

(F)

Note 5. Cash and Cash Equivalent	As at March 31, 2020
Balances with Banks	
Current Accounts	2,349
Cash on Hand	-
Total	2,349

(G)

Note 7. Other Current Assets	As at March 31, 2021
Mobilization Advance	11,134
Advance to Supplier and Contractors	282
Prepaid Expenses	-
Security Deposits	18,484
Less: Provision for doubtful advances	(29,899)
Sub Total (A)	-
EMD Deposits	2,001
	2,001



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(H)

Note 7. Other Current Assets	As at March 31, 2020
Mobilization Advance	11,134
Advance to Supplier and Contractors	282
Prepaid Expenses	-
Security Deposits	18,484
Less: Provision for doubtful advances	(29,899)
Sub Total (A)	-
EMD Deposits	2,001
Sub Total (B)	2,001
Total	2,001

(I)

(Amount in Rs.'000)		
Note 8. Share Capital	As at March 31, 2021	As at March 31, 2020
Authorized		
Equity Shares of Rs. 10/- each (as at March 31, 2021, : 3,600,000, as at March 31, 2020: 3,600,000)	36,000	36,000
	36,000	36,000
Subscribed & Fully Paid up		
Equity Shares of Rs. 10/- each (as at March 31, 2021, : 3,563,601, as at March 31, 2020: 3,563,601)	35,636	35,636



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35,636

35,636

*(Out of the above shares 3,553,601 are allotted as fully paid up under demerger scheme of Hotel Ranjit, New Delhi from ITDC to the company sanctioned by department of company affairs, Govt of India vide its order dated 12/7/2002 without payment being received. 3,563,601 equity shares are held by holding company: Reliance Communications Limited.

(a) Movements in equity share capital

As at March 31, 2021

As at March 31, 2020

	No of Shares	Amount	No of Shares	Amount
Balance at the beginning of the year	35,63,601	3,56,36,010	35,63,601	3,56,36,010
Add: Shares issued during the year	-	-	-	-
Balance at the end of the year	35,63,601	3,56,36,010	35,63,601	3,56,36,010

(b) The rights, preferences and restrictions attaching to equity shares including restrictions on the distribution of dividends and the repayment of capital;

The company has only one class of Equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of Liquidation of the company, the holder of equity share will be entitled to receive remaining assets of the company, after distribution of all the preferential amounts. The distribution will be in proportion to the number of the Equity shares held by the shareholders.



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As at March 31, 2021

As at March 31, 2020

Equity Shares	No of Shares	Percentage	No of Shares	Percentage
Reliance Communications Limited and its nominee's*	35,63,601	100%	35,63,601	100%

*As per the records of the company, including its register of shareholder/ member and other declarations received from the shareholders regarding beneficial interest, the above shareholding represents both the legal and beneficial ownership of shares. Six shares are jointly held for statutory requirement with six individual of which Reliance Communication Limited has ownership and beneficial interest.

(d) Shares held by each shareholder holding more than 5% shares

As at March 31, 2021	As at March 31, 2020
Equity Shares	No of Shares Percentage No of Shares Percentage
Reliance Communications Limited and its nominee's	35,63,601 100% 35,63,601 100%

(J)

Note 9. Other Equity	As at March 31, 2021
Deficit in Statement of Profit & Loss	
Balance as per last period Balance Sheet	(6,66,082)
Add: Loss for the period	(55,373)
Add: Deferred Tax adjustment	
Balance at the end of the year	(7,21,455)



Other Equity

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Deficit in Statement of Profit & Loss

Balance as per last period Balance Sheet	(6,20,082)
Add: Loss for the period	(45,999)
Add: Deferred Tax adjustment	
Balance at the end of the year	(6,66,082)

(L)

Note 10. Current Liabilities - Borrowings	As at March 31, 2021
Unsecured	
Loan from Holding Company*	15,27,520
Loan from Globalcom IDC Limited	8,188
Total	15,35,707

*Loan from the holding Company is Interest Free loan and payable on demand.

(M)

Note 10. Current Liabilities - Borrowings	As at March 31, 2020
Unsecured	
Loan from Holding Company*	15,27,520
Loan from Globalcom IDC Limited	8,188
Total	15,35,707

*Loan from the holding Company is Interest Free loan and payable on demand.

(N)



Trade Payables

Outstanding dues of Micro and Small Enterprise*

As at
March
31, 2021

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Total outstanding dues to creditors other than Micro and Small Enterprise	8561
Total	8561
*Note: There are no outstanding dues to Micro, Medium and Small Scale Business Enterprises. This information as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006 has been determined to the extent such parties have been identified on the basis of information available with the Company	

(O)

Note 11. Trade Payables	As at March 31, 2020
Total outstanding dues of Micro and Small Enterprise*	-
Total outstanding dues to creditors other than Micro and Small Enterprise	7,107
Total	7,107
*Note: There are no outstanding dues to Micro, Medium and Small Scale Business Enterprises. This information as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006 has been determined to the extent such parties have been identified on the basis of information available with the Company	

(P)

Note 12. Other Current Liabilities	As at March 31, 2021
Statutory Due Payable	
TDS Payable	12
Payable	-
ayable	



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Security Deposit	-
Total	42507

(Q)

Note 12. Other Current Liabilities	As at March 31, 2020
Statutory Due Payable	
TDS Payable	10
Service Tax Payable	-
Labour Cess	-
Expenses Payable	30,153
Security Deposit	-
Total	30,163

(R)

Note 13. Current Tax Liability	As at March 31, 2021
Provision for Income Tax	157
Total	157

(S)

Note 13. Current Tax Liability	As at March 31, 2020
Provision for Income Tax	157
Total	157



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[210000] Statement of profit and loss**Earnings per share [Table]**

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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] -15.54	[INR/shares] -12.91	[INR/shares] -15.54	[INR/shares] -12.91
Total basic earnings (loss) per share	[INR/shares] -15.54	[INR/shares] -12.91	[INR/shares] -15.54	[INR/shares] -12.91
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] -15.54	[INR/shares] -12.91	[INR/shares] -15.54	[INR/shares] -12.91
Total diluted earnings (loss) per share	[INR/shares] -15.54	[INR/shares] -12.91	[INR/shares] -15.54	[INR/shares] -12.91

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	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	0	0
Other income	0	0
Total income	0	0
Expenses [Abstract]		
Cost of materials consumed	0	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	0	0
Finance costs	0	0
Depreciation, depletion and amortisation expense	(A) 41,446	(B) 33,180
Other expenses	13,927	12,819
Total expenses	55,373	45,999
Profit before exceptional items and tax	-55,373	-45,999
Total profit before tax	-55,373	-45,999
Tax expense [Abstract]		
Current tax	0	0
Total tax expense	0	0
Total profit (loss) for period from continuing operations	-55,373	-45,999
Tax expense of discontinued operations	0	0
Total profit (loss) from discontinued operations after tax	0	0
Total profit (loss) for period	-55,373	-45,999
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	No	No
Other comprehensive income net of tax [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	0	0
Components of other comprehensive income that will be reclassified to profit or loss, net of tax [Abstract]		
Exchange differences on translation net of tax [Abstract]		
Total other comprehensive income, net of tax, exchange differences on translation	0	0
Debt instrument through other comprehensive income Net of tax [Abstract]		
Other comprehensive income, net of tax, Debt instrument through other comprehensive income	0	0
Cash flow hedges net of tax [Abstract]		
Total other comprehensive income, net of tax, cash flow hedges	0	0
Hedges of net investment in foreign operations net of tax [Abstract]		
Total other comprehensive income, net of tax, hedges of net investments in foreign operations	0	0
Change in value of time value of options net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of time value of options	0	0
Change in value of forward elements of forward contracts net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of forward elements of forward contracts	0	0
Change in value of foreign currency basis spreads net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of foreign currency basis spreads	0	0
Other comprehensive income, net of tax, net		
in regulatory deferral account		
related to items that will be		
d to profit or loss [Abstract]		
er comprehensive income, net of tax,		
ement in regulatory deferral account		
; related to items that will be		
ied to profit or loss		
assets measured at fair value through other		
nsive income net of tax [Abstract]		



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Total other comprehensive income, net of tax, financial assets measured at fair value through other comprehensive income	0	0
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	0	0
Total comprehensive income	-55,373	-45,999
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Other comprehensive income before tax [Abstract]		
Total other comprehensive income	0	0
Total comprehensive income	-55,373	-45,999
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -15.54	[INR/shares] -12.91
Total basic earnings (loss) per share	[INR/shares] -15.54	[INR/shares] -12.91
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -15.54	[INR/shares] -12.91
Total diluted earnings (loss) per share	[INR/shares] -15.54	[INR/shares] -12.91

Footnotes

(A)

Note 16. Depreciation	For Year ended March 31, 2021
Property, Plant and Equipment	26,758
Investment Property	14,687
Total	41,446

(B)

Note 16. Depreciation	For Year ended March 31, 2020
Property, Plant and Equipment	19,013
Investment Property	14,167
Total	33,180



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

..(1)

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

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-55,373	-45,999		-55,373
Total comprehensive income	-55,373	-45,999		-55,373
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted	0	0		0
Total deductions to reserves	0	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Transfer to Retained earnings	0	0		0
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Increase (decrease) through other changes, equity	0	0		0
Other changes in equity, others	0	0		0
Total other changes in equity	0	0		0
Total increase (decrease) in equity	-55,373	-45,999		-55,373
Other equity at end of period	-7,21,454	-6,66,081	-6,20,082	-7,21,454

Statement of changes in equity [Table]

..(2)

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

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Other equity other [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-45,999		-55,373	-45,999
Total comprehensive income	-45,999		-55,373	-45,999
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted	0		0	0
Total deductions to reserves	0		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Transfer to Retained earnings	0		0	0
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Increase (decrease) through other changes, equity	0		0	0
Other changes in equity, others	0			0
Total other changes in equity	0			0
Total increase (decrease) in equity	-45,999			-45,999
Other equity at end of period	-6,66,081			-6,66,081
Other equity of nature of other equity, others				



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Statement of changes in equity [Table]

..(3)

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Components of equity [Axis]	Other equity other [Member]	Other equity other 1 [Member]		
		01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		-55,373	-45,999	
Total comprehensive income		-55,373	-45,999	
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted		0	0	
Total deductions to reserves		0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Transfer to Retained earnings		0	0	
Total appropriations for dividend, dividend tax and retained earnings		0	0	
Increase (decrease) through other changes, equity		0	0	
Other changes in equity, others		0	0	
Total other changes in equity		0	0	
Total increase (decrease) in equity		-55,373	-45,999	
Other equity at end of period	-6,20,082	-7,21,454	-6,66,081	-6,20,082
Description of nature of other equity, others	0		Other Equity	

[320000] Cash flow statement, indirect

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
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	-55,373	-45,999	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for increase (decrease) in trade payables, current	1,537	0	
Adjustments for increase (decrease) in other current liabilities	12,261	12,676	
Adjustments for depreciation and amortisation expense	41,446	33,180	
Total adjustments for reconcile profit (loss)	55,244	45,856	
Net cash flows from (used in) operations	-129	-143	
Net cash flows from (used in) operating activities	-129	-143	
Cash flows from used in investing activities [Abstract]			
Net cash flows from (used in) investing activities	0	0	
Cash flows from used in financing activities [Abstract]			
Net cash flows from (used in) financing activities	0	0	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-129	-143	
Net increase (decrease) in cash and cash equivalents	-129	-143	
Cash and cash equivalents cash flow statement at end of period	2,220	2,349	2,492



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[610100] Notes - List of accounting policies

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of significant accounting policies [TextBlock]	Textual information (3) [See below]	Textual information (4) [See below]

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Textual information (3)

Disclosure of significant accounting policies [Text Block]

Note 1.
Corporate
Information,
Basis of
Preparation
of Financials
and
Significant
Accounting
Policies

1.1 Background of the Company:

a. Corporate Information

Campion Properties Limited ("the Company" or "CAPL"), having CIN number U55101MH2001PLC218815, was incorporated on August 23, 2001 having its registered office at H Block, 1st Floor Dhirubhai Ambani Knowledge City, Navi Mumbai, Thane, Maharashtra 400710.

The company has been formed to carry on business of leasing of property at Maharaja Ranjit Singh Marg for commercial/ business office.

1.1 Basis of preparation of Financial Statements :

a Statement of Compliance

The financial statements are prepared under historical cost convention in accordance with the generally accepted accounting principles (GAAP) in India and comply with Indian Accounting Standards specified under Section 133 the Companies Act, 2013 ("the Act") read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015, Companies (Indian Accounting Standards) Amendment Rules 2016 and other provisions of the Act, to the extent notified applicable as well as applicable guidance notes and pronouncements of the Institute of Chartered Accountants of India (ICAI).

For all the periods up to and including 31 March 2016, the Company prepared its financial statements in accordance with Generally Accepted Accounting Principles (GAAP) in India, accounting standards specified under Section 133 of the Companies Act, 2013, the Companies Act, 1956 (to the extent notified and applicable), applicable provisions of the Companies Act, 1956. The company followed the provisions of Ind AS 101 in preparing its opening Balance Sheet as at the date of transition, viz. 1 April 2015. Some of the Company's Ind AS 101 opening Balance Sheet are different from its previous GAAP opening Balance Sheet as at 31 March 2015, but no additional transitional adjustments were required as per the Companies Act, 2013 and Accounting Standards.



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b. Basis of Measurement

These financial statements are prepared in accordance with Indian Accounting Standards (IND ASs) with the going-concern principle and on a historical cost basis except for Certain Financial Assets and Liabilities that are measured at Fair Value (Refer Accounting Policy Regarding Financial Instruments). The methods used to measure fair values are discussed below.

The presentation and grouping of individual items in the Balance Sheet, the Statement of Profit & Loss, the Cash Flow statement and the Statement of Changes in Equities are based on the principle of materiality.

The company's accounting policies and disclosures require the measurement of fair values for financial instruments.

The company has an established control framework with respect to the measurement of fair values. The management regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then the management assesses the evidence obtained from the third parties to support the conclusion that such valuations meet the requirements of Ind AS, including the level in the fair value hierarchy in which such valuations should be classified.

When measuring the fair value of a financial asset or a financial liability, the company uses observable market data as far as possible. Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows.

Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities

Level 2: inputs other than quoted prices included in Level 1 that are observable, either directly (i.e. as prices) or indirectly (i.e. derived from observable inputs).

If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair



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value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. The



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company recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred. (Refer to note 21 for information on detailed disclosures pertaining to measurement of fair values)

c. Functional and presentation currency

These financial statements are presented in Indian Rupees which is presentation currency of the company. All amounts have been rounded off to the nearest thousand, unless otherwise stated.

d. Current and non-current classification

The Company presents assets and liabilities in the balance sheet based on current/non-current classification.

An asset is classified as current if:

It is expected to be realised, or is intended to be sold or consumed, in the normal operating cycle;

It is held primarily for the purpose of trading; or

It is expected to realise the asset within 12 months after the reporting period; or

The asset is a cash or equivalent unless it is restricted from being available for at least 12 months after the reporting period.

other assets are classified as non-current.



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Similarly, a liability is classified as current if:

- It is expected to be settled in the normal operating cycle; or
- It is held primarily for the purpose of trading; or
- It is due to be settled within 12 months after the reporting period; or
- The Company does not have an unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. Terms of a liability that could result in its settlement by the issue of equity instruments at the option of the counterparty does not affect this classification.

All other liabilities are classified as non-current.

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

e. Use of Estimates :

The preparation and presentation of Financial Statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities and disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates is recognised in the period in which the results are known / materialised. Estimates and underlying assets are reviewed on going basis. Revisions to accounting estimates are recognised prospectively.



Significant accounting policies

A summary of the significant accounting policies applied in the preparation of the financial statements are as given below. These accounting policies have been applied consistently to all periods

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presented in the financial statements.

The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 16 & Ind AS 40 retrospectively and continue to use the previous GAAP carrying amount as a



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deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of property, plant and equipment and investment property as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

a Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

a.1 Financial assets

a.1.1 Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

a.1.2 Subsequent measurement

Debt instruments:

Subsequent measurement of debt instruments depends on the company's business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the company classifies its debt instruments:

Debt instruments at amortized cost

A 'debt instrument' is measured at the amortised cost if both the following conditions are met:

- a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- Contractual terms of the asset give rise on specified dates to cash flows that are solely payments principal and interest (SPPI) on the principal amount outstanding.



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After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. This category generally applies to trade and other receivables.

Debt instrument measured at fair value through other comprehensive income (FVTOCI):

A 'debt instrument' is classified as at the FVTOCI if both of the following criteria are met:

- a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- b) The asset's contractual cash flows represent SPPI

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the company recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the P&L. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to P&L. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

Debt instrument at FVTPL (Fair value through profit or loss)

Any debt instrument, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL. In addition, the company may elect to designate a debt instrument, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as 'accounting mismatch').



Equity investments :

Equity investments in scope of Ind-AS 109 are measured at fair value. Equity investments held for trading are classified as at FVTPL. For all other equity instruments, the company decides

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to classify the same either as at FVOCI or FVTPL. The Company makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

If the company decides to classify an equity instrument as at FVOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to profit and loss, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the profit and loss.

a.1.3 Derecognition

A financial asset is primarily derecognised when:

- I) The rights to receive cash flows from the asset have expired, or
- II) The company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the company has transferred substantially all the risks and rewards of the asset, or (b) the company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

a.1.4 Impairment of financial assets

The company assesses on a forward looking basis the expected credit losses associated with its assets carried at amortised cost. The impairment methodology applied depends on whether there has been a significant increase in the credit risk.



a practical expedient, the company uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables, as permitted by Ind AS 109. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward-looking estimates. At every reporting date, the provision is updated and changes in the forward-looking estimates are ana

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a.2 Financial liabilities

a.2.1 Initial recognition and measurement

All financial liabilities are recognised initially at fair value, in the case of loans, borrowings and payables, net of directly attributable transaction costs. Financial liabilities include trade and other payables, loans and borrowings including bank overdrafts and derivative financial instruments.

a.2.2 Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at amortized cost

After initial measurement, such financial liabilities are subsequently measured at amortized cost using the EIR method. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance costs in the profit or loss. This category generally applies to trade payables and other contractual liabilities.

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the company that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Gains or losses on liabilities held for trading are recognised in the profit or loss.



rowings

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After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.

b. Property, Plant & Equipment :

Initial recognition and measurement

Property, Plant and Equipment are stated at cost/ fair value net of Modvat/ Cenvat and include amount added on revaluation less accumulated depreciation, amortisation and impairment loss, if any. Subsequent Expenditure is capitalised only if it is probable that future economic benefits associated with the expenditure will flow to the company. All costs including borrowing financing cost of qualifying assets till commencement of commercial operations, net charges of foreign exchange contracts and adjustments arising up to March 31, 2007 from exchange rate variations relating to borrowings attributable to fixed asset are capitalised.

Cost of an item of PPE comprises its purchase price, including import duties and non refundable purchase taxes after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.



recognition

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An item of Property, Plant and Equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in statement of Profit & Loss in the year the asset is derecognised.

The asset's residual values, useful lives and methods are reviewed, and adjusted if appropriate, at each financial year end.

c. Investment Properties

Initial recognition and measurement:

Investment Properties are, properties held for rental income and/ or capital appreciation, initially measured at cost including transaction cost and stated at cost net of Modvat/ Cenvat, Value Added Tax and include amount added on revaluation less accumulated depreciation and amortisation based on Straight Line Method, impairment loss, if any.

Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any.

Though the Company measures investment property using cost based measurement, the fair value of investment property is disclosed in the notes. Fair values are determined based on valuation performed by qualified and experienced Independent Valuer.

Transition to Ind AS:

The company has availed the deemed cost exemption in relation to the Investment Property on the date of transition.

Derecognition:

Investment properties are derecognised either when they have been disposed of or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in profit or loss in the period of derecognition.



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d. Intangible Assets other than Goodwill

Initial recognition and measurement

Intangible assets, namely computer software are amortised on Straight Line Method, over the balance period of Licenses starting from the date of acquisition or commencement of commercial services, whichever is later.

The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 38 retrospectively and continue to use the previous GAAP carrying amount as a deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of intangible assets as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

Derecognition

An intangible asset is derecognized when no future economic benefits are expected from their use or upon their disposal. Gains and losses on disposal of an item of intangible assets are determined by comparing the proceeds from disposal with the carrying amount of intangible assets and are recognized in the statement of profit and loss.

e. Depreciation & Amortisation:

(i) Depreciation on Property, Plant and Equipment's

Depreciation on Property, Plant and Equipment's is provided on the Straight Line Method rates over the useful lives as prescribed in the Schedule II to the Companies Act, 2013.

Depreciation on additions to/deductions from property, plant & equipment during the year is charged on pro-rata basis from/up to the month in which the asset is available for use/disposed.



ime of Assets

rniture & Fittings

Life in
years

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Office Equipment

Years

Plant & Machinery

15
Years

(ii) Amortisation:

Intangible Assets are amortized over the remaining on straight line method as per Ind AS – 38 as prescribed in Schedule – II of the Companies Act, 2013. Cost of software recognized as intangible asset, is amortized on straight line method over a period of legal right to use or 3 years, whichever is less.

(iii) Depreciation on Investment Property

Name of Assets

Life in
years

Building

60
Years

Leasehold Improvements

99
Years
(lease
period)

f. Impairment of Non- Financial Assets :

The carrying amounts of the Company's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment considering the provisions of Ind AS 36 'Impairment of Assets'. If any such indication exists, then the asset's recoverable amount is estimated.

Goodwill and intangible assets that have an indefinite useful life are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they may be impaired. Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognised in prior counting period is increased / reversed where there is change in the estimate of recoverable value. e recoverable value is higher of net selling price and value in use.



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g. Borrowing Cost :

Borrowing costs that are directly attributable to the acquisition, construction/exploration/ development or erection of qualifying assets are capitalized as part of cost of such asset until such time the assets are substantially ready for their intended use. Qualifying assets are assets which take a substantial period of time to get ready for their intended use or sale.

When the Company borrows funds specifically for the purpose of obtaining a qualifying asset, the borrowing costs incurred are capitalized. When Company borrows funds generally and uses them for the purpose of obtaining a qualifying asset, the capitalization of the borrowing costs is computed based on the weighted average cost of general borrowing that are outstanding during the period and used for the acquisition, construction/exploration or erection of the qualifying asset.

Capitalization of borrowing costs ceases when substantially all the activities necessary to prepare the qualifying assets for their intended uses are complete. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Income earned on temporary investment of the borrowings pending their expenditure on the qualifying assets is deducted from the borrowing costs eligible for capitalization. Borrowing costs include exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs. Other borrowing costs are recognized as an expense in the year in which they are incurred.

h. Provisions :



A provision is recognized if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows. If discounting is used, the increase in the provision due to the time value of money is recognized as an expense.

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The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation.

i. Employee benefits

Long Term Benefits

I. Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into separate entities and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognized as an employee benefits expense in profit or loss in the period during which services are rendered by employees.

Contributions to defined contribution schemes such as Provident Fund, etc. are charged to the Statement of Profit and Loss, as and when incurred.

II. Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan like gratuity.

The Company's net obligation in respect of defined benefit plans is calculated separately for each plan by estimating the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value. Any unrecognized past service costs and the fair value of any plan assets are deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations and that are denominated in the same currency in which the benefits are expected to be paid.

The calculation is performed annually by a qualified actuary using the projected unit credit method. When the calculation results in a benefit to the Company, the recognized asset is limited to the total of any unrecognized past service costs and the present value of expected future refunds from the plan or reductions in future contributions. An economic benefit is available to the Company if it is realizable during the settlement of the plan liabilities. Any actuarial gains or losses are recognized in the period in which they arise.



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When the benefits of a plan are improved, the portion of the increased benefit relating to past service



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by employees is recognized in profit or loss on a straight-line basis over the average period until the benefits become vested. To the extent that the benefits vest immediately, the expense is recognized immediately in profit or loss.

III. Other long-term employee benefits

Benefits under the Company's leave encashment constitute other long term employee benefits.

The Company's net obligation in respect of leave encashment is the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations. The calculation is performed using the projected unit credit method. Any actuarial gains or losses are recognized in profit or loss in the period in which they arise.



ort-term benefits

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. These benefits include compensated absences such as paid annual

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leave and sickness leave. The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognized as an expense during the period.

j. Lease

In respect of Operating Leases, lease rentals are expensed on straight line basis with reference to the term of lease unless the payments to the lessor are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases, except for lease rentals pertaining to the period up to the date of commencement of commercial operations, which are capitalised.

Where the lessor effectively retains substantially all risk and benefits of ownership of the leased assets they are classified as operating lease. Operating lease payments are recognised as an expense in the Statement of Profit and Loss.

In respect of Finance Leases, the lower of the fair value of the assets and present value of the minimum lease rentals is capitalised as Fixed Assets with corresponding amount shown as liabilities for leased assets. The principal component in lease rental in respect of the above is adjusted against liabilities for leased assets and the interest component is recognised as an expense in the year in which the same is incurred except in case of assets used for capital projects where it is capitalised.

k. 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.



Interest income on investment is recognised on time proportion basis. Dividend is considered when right to receive is established.

l. Foreign Currency Transactions

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(i) Transactions denominated in foreign currencies are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

(ii) Foreign currency monetary items (assets and liabilities) are retranslated using the exchange rate prevailing at the reporting date.

(iii) Non-monetary items, which are measured in terms of historical cost denominated in foreign currency, are reported using the exchange rate at the date of the transaction.

(iv) Gains and losses, if any, at the year-end in respect of monetary assets and monetary liabilities are recognised in the Statement of Profit and Loss except in case of gains or losses arising on long term foreign currency monetary items relating to the acquisition of depreciable assets which are added to or deducted from the cost of such assets.

m. Earnings per share :

In determining Earning per Share, the company considers the net profit after tax and includes the post tax effect of any extra-ordinary / exceptional item. The number of shares used in computing Basic Earnings per Share is the weighted average number of shares, excluding owned by the Trust, outstanding during the period. Dilutive earning per share is computed and disclosed after adjusting effect of all dilutive potential equity shares, if any except when results will be anti dilutive. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date.

n. Accounting for Taxes on Income :

Provision for current tax represents the amount that would be payable based on computation of tax per the provisions of the Income Tax Act, 1961. Current tax is determined based on the amount of tax payable in respect of taxable income for the year after taking into consideration benefits deductible under the Income Tax Act, 1961. Current tax expense is recognized in profit or loss except the extent that it relates to items recognized directly in other comprehensive income, in which case it is recognized in OCI or equity.



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Deferred tax represents the effect of timing difference between the carrying amount of assets and liabilities in the consolidated financial statement and the corresponding tax base used in computation of taxable income. Deferred Tax Liabilities are generally accounted for all taxable temporary differences. The deferred tax asset is recognised for all deductible temporary differences, carried forward of unused tax credits and unused tax losses, to the extent that is probable that taxable profit will be available against which those deductible temporary differences can be utilised.

Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current income tax assets against current income tax liabilities and when the deferred income tax assets and liabilities relate to income tax levied by the same taxation authority on either the same taxable entity or different taxable entities where there is an intention to settle the balances on a net or simultaneous basis.

Deferred Tax assets / Liabilities are not recognised for initial recognition of Goodwill or of an asset or liability in a transition that is not a business combination and at the time of transaction affects neither the accounting profit nor taxable profit/(loss), MAT credit is recognised as an asset only if there is convincing evidence that the Company will pay normal income tax during the specified period.

o. Cash and Cash Equivalents:

Cash comprises of Cash on Hand, Cheques on Hand and demand deposits with Banks. Cash Equivalents are short term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risks of changes in value.



ish flow statement

ish flow statement is prepared in accordance with the indirect method of Cash Flows'.

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q. Contingent liabilities :

Contingent liabilities are possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Contingent liabilities are disclosed on the basis of judgment of the management/independent experts. These are reviewed at each balance sheet date and are adjusted to reflect the current management estimate.

r. Exemptions and exceptions availed

In preparing these Ind AS financial statements, the company has availed certain exemptions and exceptions in accordance with Ind AS 101, as explained below. The resulting difference between the carrying values of the assets and liabilities in the financial statements as at the transition date under Ind AS and previous GAAP have been recognised directly in equity (retained earnings or another appropriate category of equity). This note explains the adjustments made by the company in restating its previous GAAP financial statements, including the Balance Sheet as at April 1, 2015 and the financial statements as at and for the year ended March 31, 2016.

1.3 First-time Ind AS adoption reconciliations

The Company has adopted Indian Accounting Standard (Ind AS) from April 1, 2016 with a transition date of April 1, 2015. The figures for the previous year have also been converted as per Ind AS, but no additional transitional adjustments were required as correspond to previous applicable Accounting Standards. Hence, no reconciliation item has been shown.



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Textual information (4)

Disclosure of significant accounting policies [Text Block]

Note 1.
Corporate
Information,
Basis of
Preparation
of Financials
and
Significant
Accounting
Policies

1.1 Background of the Company:

a. Corporate Information

Campion Properties Limited ("the Company" or "CAPL"), having CIN number U55101MH2001PLC218815, was incorporated on August 23, 2001 having its registered office at H Block, 1st Floor Dhirubhai Ambani Knowledge City, Navi Mumbai, Thane, Maharashtra 400710.

The company has been formed to carry on business of leasing of property at Maharaja Ranjit Singh Marg for commercial/ business office.

1.1 Basis of preparation of Financial Statements :

a Statement of Compliance

The financial statements are prepared under historical cost convention in accordance with the generally accepted accounting principles (GAAP) in India and comply with Indian Accounting Standards specified under Section 133 the Companies Act, 2013 ("the Act") read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015, Companies (Indian Accounting Standards) Amendment Rules 2016 and other provisions of the Act, to the extent notified applicable as well as applicable guidance notes and pronouncements of the Institute of Chartered Accountants of India (ICAI).

For all the periods up to and including 31 March 2016, the Company prepared its financial statements in accordance with Generally Accepted Accounting Principles (GAAP) in India, accounting standards specified under Section 133 of the Companies Act, 2013, the Companies Act, 1956 (to the extent notified and applicable), applicable provisions of the Companies Act, 1956. The company followed the provisions of Ind AS 101 in preparing its opening Balance Sheet as at the date of transition, viz. 1 April 2015. Some of the Company's Ind AS 101 opening Balance Sheet are different from its previous GAAP opening Balance Sheet as at 31 March 2015, but no additional transitional adjustments were required as per the Companies Act, 2013 and Accounting Standards.



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b. Basis of Measurement

These financial statements are prepared in accordance with Indian Accounting Standards (IND ASs) with the going-concern principle and on a historical cost basis except for Certain Financial Assets and Liabilities that are measured at Fair Value (Refer Accounting Policy Regarding Financial Instruments). The methods used to measure fair values are discussed below.

The presentation and grouping of individual items in the Balance Sheet, the Statement of Profit & Loss, the Cash Flow statement and the Statement of Changes in Equities are based on the principle of materiality.

The company's accounting policies and disclosures require the measurement of fair values for financial instruments.

The company has an established control framework with respect to the measurement of fair values. The management regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then the management assesses the evidence obtained from the third parties to support the conclusion that such valuations meet the requirements of Ind AS, including the level in the fair value hierarchy in which such valuations should be classified.

When measuring the fair value of a financial asset or a financial liability, the company uses observable market data as far as possible. Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows.

Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities

Level 2: inputs other than quoted prices included in Level 1 that are observable, either directly (i.e. as prices) or indirectly (i.e. derived from observable inputs).

If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair



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value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. The



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company recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred. (Refer to note 21 for information on detailed disclosures pertaining to measurement of fair values)

c. Functional and presentation currency

These financial statements are presented in Indian Rupees which is presentation currency of the company. All amounts have been rounded off to the nearest thousand, unless otherwise stated.

d. Current and non-current classification

The Company presents assets and liabilities in the balance sheet based on current/non-current classification.

An asset is classified as current if:

It is expected to be realised, or is intended to be sold or consumed, in the normal operating cycle;

It is held primarily for the purpose of trading; or

It is expected to realise the asset within 12 months after the reporting period; or

The asset is a cash or equivalent unless it is restricted from being available for at least 12 months after the reporting period.

other assets are classified as non-current.



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Similarly, a liability is classified as current if:

- It is expected to be settled in the normal operating cycle; or
- It is held primarily for the purpose of trading; or
- It is due to be settled within 12 months after the reporting period; or
- The Company does not have an unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. Terms of a liability that could result in its settlement by the issue of equity instruments at the option of the counterparty does not affect this classification.

All other liabilities are classified as non-current.

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

e. Use of Estimates :

The preparation and presentation of Financial Statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities and disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates is recognised in the period in which the results are known / materialised. Estimates and underlying assets are reviewed on going basis. Revisions to accounting estimates are recognised prospectively.



Significant accounting policies

A summary of the significant accounting policies applied in the preparation of the financial statements are as given below. These accounting policies have been applied consistently to all periods

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presented in the financial statements.

The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 16 & Ind AS 40 retrospectively and continue to use the previous GAAP carrying amount as a



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deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of property, plant and equipment and investment property as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

a Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

a.1 Financial assets

a.1.1 Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

a.1.2 Subsequent measurement

Debt instruments:

Subsequent measurement of debt instruments depends on the company's business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the company classifies its debt instruments:

Debt instruments at amortized cost

A 'debt instrument' is measured at the amortised cost if both the following conditions are met:

- a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- Contractual terms of the asset give rise on specified dates to cash flows that are solely payments principal and interest (SPPI) on the principal amount outstanding.



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After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. This category generally applies to trade and other receivables.

Debt instrument measured at fair value through other comprehensive income (FVTOCI):

A 'debt instrument' is classified as at the FVTOCI if both of the following criteria are met:

- a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- b) The asset's contractual cash flows represent SPPI

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the company recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the P&L. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to P&L. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

Debt instrument at FVTPL (Fair value through profit or loss)

Any debt instrument, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL. In addition, the company may elect to designate a debt instrument, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as 'accounting mismatch').



Equity investments :

Equity investments in scope of Ind-AS 109 are measured at fair value. Equity investments held for trading are classified as at FVTPL. For all other equity instruments, the company decides

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to classify the same either as at FVOCI or FVTPL. The Company makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

If the company decides to classify an equity instrument as at FVOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to profit and loss, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the profit and loss.

a.1.3 Derecognition

A financial asset is primarily derecognised when:

- I) The rights to receive cash flows from the asset have expired, or
- II) The company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the company has transferred substantially all the risks and rewards of the asset, or (b) the company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

a.1.4 Impairment of financial assets

The company assesses on a forward looking basis the expected credit losses associated with its assets carried at amortised cost. The impairment methodology applied depends on whether there has been a significant increase in the credit risk.



a practical expedient, the company uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables, as permitted by Ind AS 109. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward-looking estimates. At every reporting date, the provision is updated and changes in the forward-looking estimates are ana

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a.2 Financial liabilities

a.2.1 Initial recognition and measurement

All financial liabilities are recognised initially at fair value, in the case of loans, borrowings and payables, net of directly attributable transaction costs. Financial liabilities include trade and other payables, loans and borrowings including bank overdrafts and derivative financial instruments.

a.2.2 Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at amortized cost

After initial measurement, such financial liabilities are subsequently measured at amortized cost using the EIR method. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance costs in the profit or loss. This category generally applies to trade payables and other contractual liabilities.

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the company that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Gains or losses on liabilities held for trading are recognised in the profit or loss.



rowings

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After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.

b. Property, Plant & Equipment :

Initial recognition and measurement

Property, Plant and Equipment are stated at cost/ fair value net of Modvat/ Cenvat and include amount added on revaluation less accumulated depreciation, amortisation and impairment loss, if any. Subsequent Expenditure is capitalised only if it is probable that future economic benefits associated with the expenditure will flow to the company. All costs including borrowing financing cost of qualifying assets till commencement of commercial operations, net charges of foreign exchange contracts and adjustments arising up to March 31, 2007 from exchange rate variations relating to borrowings attributable to fixed asset are capitalised.

Cost of an item of PPE comprises its purchase price, including import duties and non refundable purchase taxes after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.



recognition

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An item of Property, Plant and Equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in statement of Profit & Loss in the year the asset is derecognised.

The asset's residual values, useful lives and methods are reviewed, and adjusted if appropriate, at each financial year end.

c. Investment Properties

Initial recognition and measurement:

Investment Properties are, properties held for rental income and/ or capital appreciation, initially measured at cost including transaction cost and stated at cost net of Modvat/ Cenvat, Value Added Tax and include amount added on revaluation less accumulated depreciation and amortisation based on Straight Line Method, impairment loss, if any.

Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any.

Though the Company measures investment property using cost based measurement, the fair value of investment property is disclosed in the notes. Fair values are determined based on valuation performed by qualified and experienced Independent Valuer.

Transition to Ind AS:

The company has availed the deemed cost exemption in relation to the Investment Property on the date of transition.

Derecognition:

Investment properties are derecognised either when they have been disposed of or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in profit or loss in the period of derecognition.



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d. Intangible Assets other than Goodwill

Initial recognition and measurement

Intangible assets, namely computer software are amortised on Straight Line Method, over the balance period of Licenses starting from the date of acquisition or commencement of commercial services, whichever is later.

The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 38 retrospectively and continue to use the previous GAAP carrying amount as a deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of intangible assets as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

Derecognition

An intangible asset is derecognized when no future economic benefits are expected from their use or upon their disposal. Gains and losses on disposal of an item of intangible assets are determined by comparing the proceeds from disposal with the carrying amount of intangible assets and are recognized in the statement of profit and loss.

e. Depreciation & Amortisation:

(i) Depreciation on Property, Plant and Equipment's

Depreciation on Property, Plant and Equipment's is provided on the Straight Line Method rates over the useful lives as prescribed in the Schedule II to the Companies Act, 2013.

Depreciation on additions to/deductions from property, plant & equipment during the year is charged on pro-rata basis from/up to the month in which the asset is available for use/disposed.



ime of Assets

rniture & Fittings

Life in
years

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Office Equipment	Years

Plant & Machinery	15 Years

(ii) Amortisation:

Intangible Assets are amortized over the remaining on straight line method as per Ind AS – 38 as prescribed in Schedule – II of the Companies Act, 2013. Cost of software recognized as intangible asset, is amortized on straight line method over a period of legal right to use or 3 years, whichever is less.

(iii) Depreciation on Investment Property

Name of Assets	Life in years

Building	60 Years

Leasehold Improvements	99 Years (lease period)

f. Impairment of Non- Financial Assets :

The carrying amounts of the Company's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment considering the provisions of Ind AS 36 'Impairment of Assets'. If any such indication exists, then the asset's recoverable amount is estimated.

Goodwill and intangible assets that have an indefinite useful life are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they may be impaired. Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognised in prior counting period is increased / reversed where there is change in the estimate of recoverable value. e recoverable value is higher of net selling price and value in use.



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g. Borrowing Cost :

Borrowing costs that are directly attributable to the acquisition, construction/exploration/ development or erection of qualifying assets are capitalized as part of cost of such asset until such time the assets are substantially ready for their intended use. Qualifying assets are assets which take a substantial period of time to get ready for their intended use or sale.

When the Company borrows funds specifically for the purpose of obtaining a qualifying asset, the borrowing costs incurred are capitalized. When Company borrows funds generally and uses them for the purpose of obtaining a qualifying asset, the capitalization of the borrowing costs is computed based on the weighted average cost of general borrowing that are outstanding during the period and used for the acquisition, construction/exploration or erection of the qualifying asset.

Capitalization of borrowing costs ceases when substantially all the activities necessary to prepare the qualifying assets for their intended uses are complete. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Income earned on temporary investment of the borrowings pending their expenditure on the qualifying assets is deducted from the borrowing costs eligible for capitalization. Borrowing costs include exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs. Other borrowing costs are recognized as an expense in the year in which they are incurred.

h. Provisions :



A provision is recognized if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows. If the time value of money is not material, provisions are determined by the undiscounted cash flows. When discounting is used, the increase in the provision due to the time value of money is recognized as an expense.

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The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation.

i. Employee benefits

Long Term Benefits

I. Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into separate entities and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognized as an employee benefits expense in profit or loss in the period during which services are rendered by employees.

Contributions to defined contribution schemes such as Provident Fund, etc. are charged to the Statement of Profit and Loss, as and when incurred.

II. Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan like gratuity.

The Company's net obligation in respect of defined benefit plans is calculated separately for each plan by estimating the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value. Any unrecognized past service costs and the fair value of any plan assets are deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations and that are denominated in the same currency in which the benefits are expected to be paid.

The calculation is performed annually by a qualified actuary using the projected unit credit method. When the calculation results in a benefit to the Company, the recognized asset is limited to the total of any unrecognized past service costs and the present value of expected future refunds from the plan or reductions in future contributions. An economic benefit is available to the Company if it is realizable during the settlement of the plan liabilities. Any actuarial gains or losses are recognized in the period in which they arise.



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When the benefits of a plan are improved, the portion of the increased benefit relating to past service



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by employees is recognized in profit or loss on a straight-line basis over the average period until the benefits become vested. To the extent that the benefits vest immediately, the expense is recognized immediately in profit or loss.

III. Other long-term employee benefits

Benefits under the Company's leave encashment constitute other long term employee benefits.

The Company's net obligation in respect of leave encashment is the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations. The calculation is performed using the projected unit credit method. Any actuarial gains or losses are recognized in profit or loss in the period in which they arise.



ort-term benefits

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All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. These benefits include compensated absences such as paid annual

leave and sickness leave. The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognized as an expense during the period.

j. Lease

In respect of Operating Leases, lease rentals are expensed on straight line basis with reference to the term of lease unless the payments to the lessor are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases, except for lease rentals pertaining to the period up to the date of commencement of commercial operations, which are capitalised.

Where the lessor effectively retains substantially all risk and benefits of ownership of the leased assets they are classified as operating lease. Operating lease payments are recognised as an expense in the Statement of Profit and Loss.

In respect of Finance Leases, the lower of the fair value of the assets and present value of the minimum lease rentals is capitalised as Fixed Assets with corresponding amount shown as liabilities for leased assets. The principal component in lease rental in respect of the above is adjusted against liabilities for leased assets and the interest component is recognised as an expense in the year in which the same is incurred except in case of assets used for capital projects where it is capitalised.

k. 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.



Interest income on investment is recognised on time proportion basis. Dividend is considered when right to receive is established.

l. Foreign Currency Transactions

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(i) Transactions denominated in foreign currencies are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

(ii) Foreign currency monetary items (assets and liabilities) are retranslated using the exchange rate prevailing at the reporting date.

(iii) Non-monetary items, which are measured in terms of historical cost denominated in foreign currency, are reported using the exchange rate at the date of the transaction.

(iv) Gains and losses, if any, at the year-end in respect of monetary assets and monetary liabilities are recognised in the Statement of Profit and Loss except in case of gains or losses arising on long term foreign currency monetary items relating to the acquisition of depreciable assets which are added to or deducted from the cost of such assets.

m. Earnings per share :

In determining Earning per Share, the company considers the net profit after tax and includes the post tax effect of any extra-ordinary / exceptional item. The number of shares used in computing Basic Earnings per Share is the weighted average number of shares, excluding owned by the Trust, outstanding during the period. Dilutive earning per share is computed and disclosed after adjusting effect of all dilutive potential equity shares, if any except when results will be anti dilutive. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date.

n. Accounting for Taxes on Income :

Provision for current tax represents the amount that would be payable based on computation of tax per the provisions of the Income Tax Act, 1961. Current tax is determined based on the amount of tax payable in respect of taxable income for the year after taking into consideration benefits deductible under the Income Tax Act, 1961. Current tax expense is recognized in profit or loss except the extent that it relates to items recognized directly in other comprehensive income, in which case it is recognized in OCI or equity.



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Deferred tax represents the effect of timing difference between the carrying amount of assets and liabilities in the consolidated financial statement and the corresponding tax base used in computation of taxable income. Deferred Tax Liabilities are generally accounted for all taxable temporary differences. The deferred tax asset is recognised for all deductible temporary differences, carried forward of unused tax credits and unused tax losses, to the extent that is probable that taxable profit will be available against which those deductible temporary differences can be utilised.

Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current income tax assets against current income tax liabilities and when the deferred income tax assets and liabilities relate to income tax levied by the same taxation authority on either the same taxable entity or different taxable entities where there is an intention to settle the balances on a net or simultaneous basis.

Deferred Tax assets / Liabilities are not recognised for initial recognition of Goodwill or of an asset or liability in a transition that is not a business combination and at the time of transaction affects neither the accounting profit nor taxable profit/(loss), MAT credit is recognised as an asset only if there is convincing evidence that the Company will pay normal income tax during the specified period.

o. Cash and Cash Equivalents:

Cash comprises of Cash on Hand, Cheques on Hand and demand deposits with Banks. Cash Equivalents are short term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risks of changes in value.



ish flow statement

ish flow statement is prepared in accordance with the indirect method of Cash Flows'.

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q. Contingent liabilities :

Contingent liabilities are possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Contingent liabilities are disclosed on the basis of judgment of the management/independent experts. These are reviewed at each balance sheet date and are adjusted to reflect the current management estimate.

r. Exemptions and exceptions availed

In preparing these Ind AS financial statements, the company has availed certain exemptions and exceptions in accordance with Ind AS 101, as explained below. The resulting difference between the carrying values of the assets and liabilities in the financial statements as at the transition date under Ind AS and previous GAAP have been recognised directly in equity (retained earnings or another appropriate category of equity). This note explains the adjustments made by the company in restating its previous GAAP financial statements, including the Balance Sheet as at April 1, 2015 and the financial statements as at and for the year ended March 31, 2016.

1.3 First-time Ind AS adoption reconciliations

The Company has adopted Indian Accounting Standard (Ind AS) from April 1, 2016 with a transition date of April 1, 2015. The figures for the previous year have also been converted as per Ind AS, but no additional transitional adjustments were required as correspond to previous applicable Accounting Standards. Hence, no reconciliation item has been shown.



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

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (5) [See below]	Textual information (6) [See below]
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Disclosure of significant accounting policies [TextBlock]	Textual information (7) [See below]	Textual information (8) [See below]

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Textual information (5)

Statement of Ind AS compliance [Text Block]

1.1 Basis of preparation of Financial Statements :

a Statement of Compliance

The financial statements are prepared under historical cost convention in accordance with the generally accepted accounting principles (GAAP) in India and comply with Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 ("the Act") read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015, Companies (Indian Accounting Standards) Amendment Rules 2016 and other provisions of the Act, to the extent notified applicable as well as applicable guidance notes and pronouncements of the Institute of Chartered Accountants of India (ICAI).

For all the periods up to and including 31 March 2016, the Company prepared its financial statements in accordance with Generally Accepted Accounting Principles (GAAP) in India, accounting standards specified under Section 133 of the Companies Act, 2013, the Companies Act, 2013 (to the extent notified and applicable), applicable provisions of the Companies Act, 1956. The Company followed the provisions of Ind AS 101 in preparing its opening Ind AS Balance Sheet as of the date of transition, viz. 1 April 2015. Some of the Company's Ind AS accounting policies used in the opening Balance Sheet are different from its previous GAAP policies applied as at 31 March 2015, but no additional transitional adjustments were required as correspond to previous applicable Accounting Standards.

b. Basis of Measurement

These financial statements are prepared in accordance with Indian Accounting Standards (IND ASs) with the fair value principle and on a historical cost basis except for Certain Financial Assets and Liabilities that are measured at Fair Value (Refer Accounting Policy Regarding Financial Instruments). The methods used to measure the fair value are discussed below.

The classification and grouping of individual items in the Balance Sheet, the Statement of Profit and Loss and the Statement of Changes in Equities are based on the principle of substance over form.



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The company's accounting policies and disclosures require the measurement of fair values for financial instruments.

The company has an established control framework with respect to the measurement of fair values. The management regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then the management assesses the evidence obtained from the third parties to support the conclusion that such valuations meet the requirements of Ind AS, including the level in the fair value hierarchy in which such valuations should be classified.

When measuring the fair value of a financial asset or a financial liability, the company uses observable market data as far as possible. Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows.

Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.

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

Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. The company recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred. (Refer to note 21 for information on detailed disclosures pertaining to measurement of fair values)



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Textual information (6)

Statement of Ind AS compliance [Text Block]

1.1 Basis of preparation of Financial Statements :

a Statement of Compliance

The financial statements are prepared under historical cost convention in accordance with the generally accepted accounting principles (GAAP) in India and comply with Indian Accounting Standards specified under Section 133 the Companies Act, 2013 ("the Act") read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015, Companies (Indian Accounting Standards) Amendment Rules 2016 and other provisions of the Act, to the extent notified applicable as well as applicable guidance notes and pronouncements of the Institute of Chartered Accountants of India (ICAI).

For all the periods up to and including 31 March 2016, the Company prepared its financial statements in accordance with Generally Accepted Accounting Principles (GAAP) in India, accounting standards specified under Section 133 of the Companies Act, 2013, the Companies Act, 2013 (to the extent notified and applicable), applicable provisions of the Companies Act, 1956. The Company followed the provisions of Ind AS 101 in preparing its opening Ind AS Balance Sheet as of the date of transition, viz. 1 April 2015. Some of the Company's Ind AS accounting policies used in the opening Balance Sheet are different from its previous GAAP policies applied as at 31 March 2015, but no additional transitional adjustments were required as correspond to previous applicable Accounting Standards.

b. Basis of Measurement

These financial statements are prepared in accordance with Indian Accounting Standards (IND ASs) with the principle and on a historical cost basis except for Certain Financial Assets and Liabilities that are measured at Fair Value (Refer Accounting Policy Regarding Financial Instruments). The methods used to measure are discussed below.

Classification and grouping of individual items in the Balance Sheet, the Statement of Profit and Loss and the Statement of Changes in Equities are based on the principle of



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The company's accounting policies and disclosures require the measurement of fair values for financial instruments.

The company has an established control framework with respect to the measurement of fair values. The management regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then the management assesses the evidence obtained from the third parties to support the conclusion that such valuations meet the requirements of Ind AS, including the level in the fair value hierarchy in which such valuations should be classified.

When measuring the fair value of a financial asset or a financial liability, the company uses observable market data as far as possible. Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows.

Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.

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

Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. The company recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred. (Refer to note 21 for information on detailed disclosures pertaining to measurement of fair values)



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Textual information (7)

Disclosure of significant accounting policies [Text Block]

Note 1.
Corporate
Information,
Basis of
Preparation
of Financials
and
Significant
Accounting
Policies

1.1 Background of the Company:

a. Corporate Information

Campion Properties Limited ("the Company" or "CAPL"), having CIN number U55101MH2001PLC218815, was incorporated on August 23, 2001 having its registered office at H Block, 1st Floor Dhirubhai Ambani Knowledge City, Navi Mumbai, Thane, Maharashtra 400710.

The company has been formed to carry on business of leasing of property at Maharaja Ranjit Singh Marg for commercial/ business office.

1.1 Basis of preparation of Financial Statements :

a Statement of Compliance

The financial statements are prepared under historical cost convention in accordance with the generally accepted accounting principles (GAAP) in India and comply with Indian Accounting Standards specified under Section 133 the Companies Act, 2013 ("the Act") read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015, Companies (Indian Accounting Standards) Amendment Rules 2016 and other provisions of the Act, to the extent notified applicable as well as applicable guidance notes and pronouncements of the Institute of Chartered Accountants of India (ICAI).

For all the periods up to and including 31 March 2016, the Company prepared its financial statements in accordance with Generally Accepted Accounting Principles (GAAP) in India, accounting standards specified under Section 133 of the Companies Act, 2013, the Companies Act, 1956 (to the extent notified and applicable), applicable provisions of the Companies Act, 1956. The company followed the provisions of Ind AS 101 in preparing its opening Balance Sheet as at the date of transition, viz. 1 April 2015. Some of the Company's Ind AS 101 opening Balance Sheet are different from its previous GAAP opening Balance Sheet as at 31 March 2015, but no additional transitional adjustments were required as per the Companies Act, 2013 and Accounting Standards.



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b. Basis of Measurement

These financial statements are prepared in accordance with Indian Accounting Standards (IND ASs) with the going-concern principle and on a historical cost basis except for Certain Financial Assets and Liabilities that are measured at Fair Value (Refer Accounting Policy Regarding Financial Instruments). The methods used to measure fair values are discussed below.

The presentation and grouping of individual items in the Balance Sheet, the Statement of Profit & Loss, the Cash Flow statement and the Statement of Changes in Equities are based on the principle of materiality.

The company's accounting policies and disclosures require the measurement of fair values for financial instruments.

The company has an established control framework with respect to the measurement of fair values. The management regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then the management assesses the evidence obtained from the third parties to support the conclusion that such valuations meet the requirements of Ind AS, including the level in the fair value hierarchy in which such valuations should be classified.

When measuring the fair value of a financial asset or a financial liability, the company uses observable market data as far as possible. Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows.

Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities

Level 2: inputs other than quoted prices included in Level 1 that are observable, either directly (i.e. as prices) or indirectly (i.e. derived from observable inputs).

If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair



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value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. The



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company recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred. (Refer to note 21 for information on detailed disclosures pertaining to measurement of fair values)

c. Functional and presentation currency

These financial statements are presented in Indian Rupees which is presentation currency of the company. All amounts have been rounded off to the nearest thousand, unless otherwise stated.

d. Current and non-current classification

The Company presents assets and liabilities in the balance sheet based on current/non-current classification.

An asset is classified as current if:

It is expected to be realised, or is intended to be sold or consumed, in the normal operating cycle;

It is held primarily for the purpose of trading; or

It is expected to realise the asset within 12 months after the reporting period; or

The asset is a cash or equivalent unless it is restricted from being available for at least 12 months after the reporting period.

other assets are classified as non-current.



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Similarly, a liability is classified as current if:

- It is expected to be settled in the normal operating cycle; or
- It is held primarily for the purpose of trading; or
- It is due to be settled within 12 months after the reporting period; or
- The Company does not have an unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. Terms of a liability that could result in its settlement by the issue of equity instruments at the option of the counterparty does not affect this classification.

All other liabilities are classified as non-current.

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

e. Use of Estimates :

The preparation and presentation of Financial Statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities and disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates is recognised in the period in which the results are known / materialised. Estimates and underlying assets are reviewed on going basis. Revisions to accounting estimates are recognised prospectively.



Significant accounting policies

A summary of the significant accounting policies applied in the preparation of the financial statements are as given below. These accounting policies have been applied consistently to all periods

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presented in the financial statements.

The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 16 & Ind AS 40 retrospectively and continue to use the previous GAAP carrying amount as a



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deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of property, plant and equipment and investment property as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

a Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

a.1 Financial assets

a.1.1 Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

a.1.2 Subsequent measurement

Debt instruments:

Subsequent measurement of debt instruments depends on the company's business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the company classifies its debt instruments:

Debt instruments at amortized cost

A 'debt instrument' is measured at the amortised cost if both the following conditions are met:

- a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.



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After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. This category generally applies to trade and other receivables.

Debt instrument measured at fair value through other comprehensive income (FVTOCI):

A 'debt instrument' is classified as at the FVTOCI if both of the following criteria are met:

- a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- b) The asset's contractual cash flows represent SPPI

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the company recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the P&L. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to P&L. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

Debt instrument at FVTPL (Fair value through profit or loss)

Any debt instrument, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL. In addition, the company may elect to designate a debt instrument, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as 'accounting mismatch').



Equity investments :

Equity investments in scope of Ind-AS 109 are measured at fair value. Equity investments held for trading are classified as at FVTPL. For all other equity instruments, the company decides

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to classify the same either as at FVOCI or FVTPL. The Company makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

If the company decides to classify an equity instrument as at FVOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to profit and loss, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the profit and loss.

a.1.3 Derecognition

A financial asset is primarily derecognised when:

- I) The rights to receive cash flows from the asset have expired, or
- II) The company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the company has transferred substantially all the risks and rewards of the asset, or (b) the company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

a.1.4 Impairment of financial assets

The company assesses on a forward looking basis the expected credit losses associated with its assets carried at amortised cost. The impairment methodology applied depends on whether there has been a significant increase in the credit risk.



a practical expedient, the company uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables, as permitted by Ind AS 109. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward-looking estimates. At every reporting date, the provision is updated and changes in the forward-looking estimates are ana

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a.2 Financial liabilities

a.2.1 Initial recognition and measurement

All financial liabilities are recognised initially at fair value, in the case of loans, borrowings and payables, net of directly attributable transaction costs. Financial liabilities include trade and other payables, loans and borrowings including bank overdrafts and derivative financial instruments.

a.2.2 Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at amortized cost

After initial measurement, such financial liabilities are subsequently measured at amortized cost using the EIR method. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance costs in the profit or loss. This category generally applies to trade payables and other contractual liabilities.

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the company that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Gains or losses on liabilities held for trading are recognised in the profit or loss.



rowings

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After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.

b. Property, Plant & Equipment :

Initial recognition and measurement

Property, Plant and Equipment are stated at cost/ fair value net of Modvat/ Cenvat and include amount added on revaluation less accumulated depreciation, amortisation and impairment loss, if any. Subsequent Expenditure is capitalised only if it is probable that future economic benefits associated with the expenditure will flow to the company. All costs including borrowing financing cost of qualifying assets till commencement of commercial operations, net charges of foreign exchange contracts and adjustments arising up to March 31, 2007 from exchange rate variations relating to borrowings attributable to fixed asset are capitalised.

Cost of an item of PPE comprises its purchase price, including import duties and non refundable purchase taxes after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.



recognition

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An item of Property, Plant and Equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in statement of Profit & Loss in the year the asset is derecognised.

The asset's residual values, useful lives and methods are reviewed, and adjusted if appropriate, at each financial year end.

c. Investment Properties

Initial recognition and measurement:

Investment Properties are, properties held for rental income and/ or capital appreciation, initially measured at cost including transaction cost and stated at cost net of Modvat/ Cenvat, Value Added Tax and include amount added on revaluation less accumulated depreciation and amortisation based on Straight Line Method, impairment loss, if any.

Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any.

Though the Company measures investment property using cost based measurement, the fair value of investment property is disclosed in the notes. Fair values are determined based on valuation performed by qualified and experienced Independent Valuer.

Transition to Ind AS:

The company has availed the deemed cost exemption in relation to the Investment Property on the date of transition.

Derecognition:

Investment properties are derecognised either when they have been disposed of or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in profit or loss in the period of derecognition.



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d. Intangible Assets other than Goodwill

Initial recognition and measurement

Intangible assets, namely computer software are amortised on Straight Line Method, over the balance period of Licenses starting from the date of acquisition or commencement of commercial services, whichever is later.

The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 38 retrospectively and continue to use the previous GAAP carrying amount as a deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of intangible assets as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

Derecognition

An intangible asset is derecognized when no future economic benefits are expected from their use or upon their disposal. Gains and losses on disposal of an item of intangible assets are determined by comparing the proceeds from disposal with the carrying amount of intangible assets and are recognized in the statement of profit and loss.

e. Depreciation & Amortisation:

(i) Depreciation on Property, Plant and Equipment's

Depreciation on Property, Plant and Equipment's is provided on the Straight Line Method rates over the useful lives as prescribed in the Schedule II to the Companies Act, 2013.

Depreciation on additions to/deductions from property, plant & equipment during the year is charged on pro-rata basis from/up to the month in which the asset is available for use/disposed.



ime of Assets

rniture & Fittings

Life in
years

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Office Equipment	Years

Plant & Machinery	15 Years

(ii) Amortisation:

Intangible Assets are amortized over the remaining on straight line method as per Ind AS – 38 as prescribed in Schedule – II of the Companies Act, 2013. Cost of software recognized as intangible asset, is amortized on straight line method over a period of legal right to use or 3 years, whichever is less.

(iii) Depreciation on Investment Property

Name of Assets	Life in years

Building	60 Years

Leasehold Improvements	99 Years (lease period)

f. Impairment of Non- Financial Assets :

The carrying amounts of the Company's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment considering the provisions of Ind AS 36 'Impairment of Assets'. If any such indication exists, then the asset's recoverable amount is estimated.

Goodwill and intangible assets that have an indefinite useful life are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they may be impaired. Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognised in prior counting period is increased / reversed where there is change in the estimate of recoverable value. e recoverable value is higher of net selling price and value in use.



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g. Borrowing Cost :

Borrowing costs that are directly attributable to the acquisition, construction/exploration/ development or erection of qualifying assets are capitalized as part of cost of such asset until such time the assets are substantially ready for their intended use. Qualifying assets are assets which take a substantial period of time to get ready for their intended use or sale.

When the Company borrows funds specifically for the purpose of obtaining a qualifying asset, the borrowing costs incurred are capitalized. When Company borrows funds generally and uses them for the purpose of obtaining a qualifying asset, the capitalization of the borrowing costs is computed based on the weighted average cost of general borrowing that are outstanding during the period and used for the acquisition, construction/exploration or erection of the qualifying asset.

Capitalization of borrowing costs ceases when substantially all the activities necessary to prepare the qualifying assets for their intended uses are complete. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Income earned on temporary investment of the borrowings pending their expenditure on the qualifying assets is deducted from the borrowing costs eligible for capitalization. Borrowing costs include exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs. Other borrowing costs are recognized as an expense in the year in which they are incurred.

h. Provisions :



A provision is recognized if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows. If discounting is used, the increase in the provision due to the time value of money is recognized as an expense.

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The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation.

i. Employee benefits

Long Term Benefits

I. Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into separate entities and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognized as an employee benefits expense in profit or loss in the period during which services are rendered by employees.

Contributions to defined contribution schemes such as Provident Fund, etc. are charged to the Statement of Profit and Loss, as and when incurred.

II. Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan like gratuity.

The Company's net obligation in respect of defined benefit plans is calculated separately for each plan by estimating the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value. Any unrecognized past service costs and the fair value of any plan assets are deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations and that are denominated in the same currency in which the benefits are expected to be paid.

The calculation is performed annually by a qualified actuary using the projected unit credit method. When the calculation results in a benefit to the Company, the recognized asset is limited to the total of any unrecognized past service costs and the present value of expected future refunds from the plan or reductions in future contributions. An economic benefit is available to the Company if it is realizable during the settlement of the plan liabilities. Any actuarial gains or losses are recognized in the period in which they arise.



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When the benefits of a plan are improved, the portion of the increased benefit relating to past service



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by employees is recognized in profit or loss on a straight-line basis over the average period until the benefits become vested. To the extent that the benefits vest immediately, the expense is recognized immediately in profit or loss.

III. Other long-term employee benefits

Benefits under the Company's leave encashment constitute other long term employee benefits.

The Company's net obligation in respect of leave encashment is the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations. The calculation is performed using the projected unit credit method. Any actuarial gains or losses are recognized in profit or loss in the period in which they arise.



ort-term benefits

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. These benefits include compensated absences such as paid annual

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leave and sickness leave. The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognized as an expense during the period.

j. Lease

In respect of Operating Leases, lease rentals are expensed on straight line basis with reference to the term of lease unless the payments to the lessor are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases, except for lease rentals pertaining to the period up to the date of commencement of commercial operations, which are capitalised.

Where the lessor effectively retains substantially all risk and benefits of ownership of the leased assets they are classified as operating lease. Operating lease payments are recognised as an expense in the Statement of Profit and Loss.

In respect of Finance Leases, the lower of the fair value of the assets and present value of the minimum lease rentals is capitalised as Fixed Assets with corresponding amount shown as liabilities for leased assets. The principal component in lease rental in respect of the above is adjusted against liabilities for leased assets and the interest component is recognised as an expense in the year in which the same is incurred except in case of assets used for capital projects where it is capitalised.

k. 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.



Interest income on investment is recognised on time proportion basis. Dividend is considered when right to receive is established.

l. Foreign Currency Transactions

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(i) Transactions denominated in foreign currencies are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

(ii) Foreign currency monetary items (assets and liabilities) are retranslated using the exchange rate prevailing at the reporting date.

(iii) Non-monetary items, which are measured in terms of historical cost denominated in foreign currency, are reported using the exchange rate at the date of the transaction.

(iv) Gains and losses, if any, at the year-end in respect of monetary assets and monetary liabilities are recognised in the Statement of Profit and Loss except in case of gains or losses arising on long term foreign currency monetary items relating to the acquisition of depreciable assets which are added to or deducted from the cost of such assets.

m. Earnings per share :

In determining Earning per Share, the company considers the net profit after tax and includes the post tax effect of any extra-ordinary / exceptional item. The number of shares used in computing Basic Earnings per Share is the weighted average number of shares, excluding owned by the Trust, outstanding during the period. Dilutive earning per share is computed and disclosed after adjusting effect of all dilutive potential equity shares, if any except when results will be anti dilutive. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date.

n. Accounting for Taxes on Income :

Provision for current tax represents the amount that would be payable based on computation of tax per the provisions of the Income Tax Act, 1961. Current tax is determined based on the amount of tax payable in respect of taxable income for the year after taking into consideration benefits deductible under the Income Tax Act, 1961. Current tax expense is recognized in profit or loss except the extent that it relates to items recognized directly in other comprehensive income, in which case it is recognized in OCI or equity.



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Deferred tax represents the effect of timing difference between the carrying amount of assets and liabilities in the consolidated financial statement and the corresponding tax base used in computation of taxable income. Deferred Tax Liabilities are generally accounted for all taxable temporary differences. The deferred tax asset is recognised for all deductible temporary differences, carried forward of unused tax credits and unused tax losses, to the extent that is probable that taxable profit will be available against which those deductible temporary differences can be utilised.

Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current income tax assets against current income tax liabilities and when the deferred income tax assets and liabilities relate to income tax levied by the same taxation authority on either the same taxable entity or different taxable entities where there is an intention to settle the balances on a net or simultaneous basis.

Deferred Tax assets / Liabilities are not recognised for initial recognition of Goodwill or of an asset or liability in a transition that is not a business combination and at the time of transaction affects neither the accounting profit nor taxable profit/(loss), MAT credit is recognised as an asset only if there is convincing evidence that the Company will pay normal income tax during the specified period.

o. Cash and Cash Equivalents:

Cash comprises of Cash on Hand, Cheques on Hand and demand deposits with Banks. Cash Equivalents are short term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risks of changes in value.



ish flow statement

ish flow statement is prepared in accordance with the indirect method of Cash Flows'.

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q. Contingent liabilities :

Contingent liabilities are possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Contingent liabilities are disclosed on the basis of judgment of the management/independent experts. These are reviewed at each balance sheet date and are adjusted to reflect the current management estimate.

r. Exemptions and exceptions availed

In preparing these Ind AS financial statements, the company has availed certain exemptions and exceptions in accordance with Ind AS 101, as explained below. The resulting difference between the carrying values of the assets and liabilities in the financial statements as at the transition date under Ind AS and previous GAAP have been recognised directly in equity (retained earnings or another appropriate category of equity). This note explains the adjustments made by the company in restating its previous GAAP financial statements, including the Balance Sheet as at April 1, 2015 and the financial statements as at and for the year ended March 31, 2016.

1.3 First-time Ind AS adoption reconciliations

The Company has adopted Indian Accounting Standard (Ind AS) from April 1, 2016 with a transition date of April 1, 2015. The figures for the previous year have also been converted as per Ind AS, but no additional transitional adjustments were required as correspond to previous applicable Accounting Standards. Hence, no reconciliation item has been shown.



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Textual information (8)

Disclosure of significant accounting policies [Text Block]

Note 1.
Corporate
Information,
Basis of
Preparation
of Financials
and
Significant
Accounting
Policies

1.1 Background of the Company:

a. Corporate Information

Campion Properties Limited ("the Company" or "CAPL"), having CIN number U55101MH2001PLC218815, was incorporated on August 23, 2001 having its registered office at H Block, 1st Floor Dhirubhai Ambani Knowledge City, Navi Mumbai, Thane, Maharashtra 400710.

The company has been formed to carry on business of leasing of property at Maharaja Ranjit Singh Marg for commercial/ business office.

1.1 Basis of preparation of Financial Statements :

a Statement of Compliance

The financial statements are prepared under historical cost convention in accordance with the generally accepted accounting principles (GAAP) in India and comply with Indian Accounting Standards specified under Section 133 the Companies Act, 2013 ("the Act") read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015, Companies (Indian Accounting Standards) Amendment Rules 2016 and other provisions of the Act, to the extent notified applicable as well as applicable guidance notes and pronouncements of the Institute of Chartered Accountants of India (ICAI).

For all the periods up to and including 31 March 2016, the Company prepared its financial statements in accordance with Generally Accepted Accounting Principles (GAAP) in India, accounting standards specified under Section 133 of the Companies Act, 2013, the Companies Act, 1956 (to the extent notified and applicable), applicable provisions of the Companies Act, 1956. The company followed the provisions of Ind AS 101 in preparing its opening Balance Sheet as at the date of transition, viz. 1 April 2015. Some of the Company's Ind AS 101 opening Balance Sheet are different from its previous GAAP opening Balance Sheet as at 31 March 2015, but no additional transitional adjustments were required as per the Companies Act, 2013 and Accounting Standards.



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b. Basis of Measurement

These financial statements are prepared in accordance with Indian Accounting Standards (IND ASs) with the going-concern principle and on a historical cost basis except for Certain Financial Assets and Liabilities that are measured at Fair Value (Refer Accounting Policy Regarding Financial Instruments). The methods used to measure fair values are discussed below.

The presentation and grouping of individual items in the Balance Sheet, the Statement of Profit & Loss, the Cash Flow statement and the Statement of Changes in Equities are based on the principle of materiality.

The company's accounting policies and disclosures require the measurement of fair values for financial instruments.

The company has an established control framework with respect to the measurement of fair values. The management regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then the management assesses the evidence obtained from the third parties to support the conclusion that such valuations meet the requirements of Ind AS, including the level in the fair value hierarchy in which such valuations should be classified.

When measuring the fair value of a financial asset or a financial liability, the company uses observable market data as far as possible. Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows.

Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities

Level 2: inputs other than quoted prices included in Level 1 that are observable, either directly (i.e. as prices) or indirectly (i.e. derived from observable inputs).

If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair



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value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. The



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company recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred. (Refer to note 21 for information on detailed disclosures pertaining to measurement of fair values)

c. Functional and presentation currency

These financial statements are presented in Indian Rupees which is presentation currency of the company. All amounts have been rounded off to the nearest thousand, unless otherwise stated.

d. Current and non-current classification

The Company presents assets and liabilities in the balance sheet based on current/non-current classification.

An asset is classified as current if:

It is expected to be realised, or is intended to be sold or consumed, in the normal operating cycle;

It is held primarily for the purpose of trading; or

It is expected to realise the asset within 12 months after the reporting period; or

The asset is a cash or equivalent unless it is restricted from being available for at least 12 months after the reporting period.

other assets are classified as non-current.



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Similarly, a liability is classified as current if:

- It is expected to be settled in the normal operating cycle; or
- It is held primarily for the purpose of trading; or
- It is due to be settled within 12 months after the reporting period; or
- The Company does not have an unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. Terms of a liability that could result in its settlement by the issue of equity instruments at the option of the counterparty does not affect this classification.

All other liabilities are classified as non-current.

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

e. Use of Estimates :

The preparation and presentation of Financial Statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities and disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates is recognised in the period in which the results are known / materialised. Estimates and underlying assets are reviewed on going basis. Revisions to accounting estimates are recognised prospectively.



Significant accounting policies

A summary of the significant accounting policies applied in the preparation of the financial statements are as given below. These accounting policies have been applied consistently to all periods

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presented in the financial statements.

The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 16 & Ind AS 40 retrospectively and continue to use the previous GAAP carrying amount as a



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deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of property, plant and equipment and investment property as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

a Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

a.1 Financial assets

a.1.1 Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

a.1.2 Subsequent measurement

Debt instruments:

Subsequent measurement of debt instruments depends on the company's business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the company classifies its debt instruments:

Debt instruments at amortized cost

A 'debt instrument' is measured at the amortised cost if both the following conditions are met:

- a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.



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After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. This category generally applies to trade and other receivables.

Debt instrument measured at fair value through other comprehensive income (FVTOCI):

A 'debt instrument' is classified as at the FVTOCI if both of the following criteria are met:

- a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- b) The asset's contractual cash flows represent SPPI

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the company recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the P&L. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to P&L. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

Debt instrument at FVTPL (Fair value through profit or loss)

Any debt instrument, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL. In addition, the company may elect to designate a debt instrument, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as 'accounting mismatch').



Equity investments :

Equity investments in scope of Ind-AS 109 are measured at fair value. Equity investments held for trading are classified as at FVTPL. For all other equity instruments, the company decides

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to classify the same either as at FVOCI or FVTPL. The Company makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

If the company decides to classify an equity instrument as at FVOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to profit and loss, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the profit and loss.

a.1.3 Derecognition

A financial asset is primarily derecognised when:

- I) The rights to receive cash flows from the asset have expired, or
- II) The company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the company has transferred substantially all the risks and rewards of the asset, or (b) the company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

a.1.4 Impairment of financial assets

The company assesses on a forward looking basis the expected credit losses associated with its assets carried at amortised cost. The impairment methodology applied depends on whether there has been a significant increase in the credit risk.



As a practical expedient, the company uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables, as permitted by Ind AS 109. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward-looking estimates. At every reporting date, the provision is updated and changes in the forward-looking estimates are analysed.

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a.2 Financial liabilities

a.2.1 Initial recognition and measurement

All financial liabilities are recognised initially at fair value, in the case of loans, borrowings and payables, net of directly attributable transaction costs. Financial liabilities include trade and other payables, loans and borrowings including bank overdrafts and derivative financial instruments.

a.2.2 Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at amortized cost

After initial measurement, such financial liabilities are subsequently measured at amortized cost using the EIR method. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance costs in the profit or loss. This category generally applies to trade payables and other contractual liabilities.

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the company that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Gains or losses on liabilities held for trading are recognised in the profit or loss.



rowings

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After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.

b. Property, Plant & Equipment :

Initial recognition and measurement

Property, Plant and Equipment are stated at cost/ fair value net of Modvat/ Cenvat and include amount added on revaluation less accumulated depreciation, amortisation and impairment loss, if any. Subsequent Expenditure is capitalised only if it is probable that future economic benefits associated with the expenditure will flow to the company. All costs including borrowing financing cost of qualifying assets till commencement of commercial operations, net charges of foreign exchange contracts and adjustments arising up to March 31, 2007 from exchange rate variations relating to borrowings attributable to fixed asset are capitalised.

Cost of an item of PPE comprises its purchase price, including import duties and non refundable purchase taxes after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.



recognition

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An item of Property, Plant and Equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in statement of Profit & Loss in the year the asset is derecognised.

The asset's residual values, useful lives and methods are reviewed, and adjusted if appropriate, at each financial year end.

c. Investment Properties

Initial recognition and measurement:

Investment Properties are, properties held for rental income and/ or capital appreciation, initially measured at cost including transaction cost and stated at cost net of Modvat/ Cenvat, Value Added Tax and include amount added on revaluation less accumulated depreciation and amortisation based on Straight Line Method, impairment loss, if any.

Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any.

Though the Company measures investment property using cost based measurement, the fair value of investment property is disclosed in the notes. Fair values are determined based on valuation performed by qualified and experienced Independent Valuer.

Transition to Ind AS:

The company has availed the deemed cost exemption in relation to the Investment Property on the date of transition.

Derecognition:

Investment properties are derecognised either when they have been disposed of or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in profit or loss in the period of derecognition.



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d. Intangible Assets other than Goodwill

Initial recognition and measurement

Intangible assets, namely computer software are amortised on Straight Line Method, over the balance period of Licenses starting from the date of acquisition or commencement of commercial services, whichever is later.

The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 38 retrospectively and continue to use the previous GAAP carrying amount as a deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of intangible assets as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

Derecognition

An intangible asset is derecognized when no future economic benefits are expected from their use or upon their disposal. Gains and losses on disposal of an item of intangible assets are determined by comparing the proceeds from disposal with the carrying amount of intangible assets and are recognized in the statement of profit and loss.

e. Depreciation & Amortisation:

(i) Depreciation on Property, Plant and Equipment's

Depreciation on Property, Plant and Equipment's is provided on the Straight Line Method rates over the useful lives as prescribed in the Schedule II to the Companies Act, 2013.

Depreciation on additions to/deductions from property, plant & equipment during the year is charged on pro-rata basis from/up to the month in which the asset is available for use/disposed.



ime of Assets

rniture & Fittings

Life in
years

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Office Equipment	Years

Plant & Machinery	15 Years

(ii) Amortisation:

Intangible Assets are amortized over the remaining on straight line method as per Ind AS – 38 as prescribed in Schedule – II of the Companies Act, 2013. Cost of software recognized as intangible asset, is amortized on straight line method over a period of legal right to use or 3 years, whichever is less.

(iii) Depreciation on Investment Property

Name of Assets	Life in years

Building	60 Years

Leasehold Improvements	99 Years (lease period)

f. Impairment of Non- Financial Assets :

The carrying amounts of the Company's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment considering the provisions of Ind AS 36 'Impairment of Assets'. If any such indication exists, then the asset's recoverable amount is estimated.

Goodwill and intangible assets that have an indefinite useful life are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they may be impaired. Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognised in prior counting period is increased / reversed where there is change in the estimate of recoverable value. e recoverable value is higher of net selling price and value in use.



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g. Borrowing Cost :

Borrowing costs that are directly attributable to the acquisition, construction/exploration/ development or erection of qualifying assets are capitalized as part of cost of such asset until such time the assets are substantially ready for their intended use. Qualifying assets are assets which take a substantial period of time to get ready for their intended use or sale.

When the Company borrows funds specifically for the purpose of obtaining a qualifying asset, the borrowing costs incurred are capitalized. When Company borrows funds generally and uses them for the purpose of obtaining a qualifying asset, the capitalization of the borrowing costs is computed based on the weighted average cost of general borrowing that are outstanding during the period and used for the acquisition, construction/exploration or erection of the qualifying asset.

Capitalization of borrowing costs ceases when substantially all the activities necessary to prepare the qualifying assets for their intended uses are complete. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Income earned on temporary investment of the borrowings pending their expenditure on the qualifying assets is deducted from the borrowing costs eligible for capitalization. Borrowing costs include exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs. Other borrowing costs are recognized as an expense in the year in which they are incurred.

h. Provisions :



A provision is recognized if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows. If the time value of money is not material, provisions are determined by discounting the expected future cash flows at the current market assessments of the time value of money. When discounting is used, the increase in the provision due to the time value of money is recognized as an expense in the year in which they are incurred.

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The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation.

i. Employee benefits

Long Term Benefits

I. Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into separate entities and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognized as an employee benefits expense in profit or loss in the period during which services are rendered by employees.

Contributions to defined contribution schemes such as Provident Fund, etc. are charged to the Statement of Profit and Loss, as and when incurred.

II. Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan like gratuity.

The Company's net obligation in respect of defined benefit plans is calculated separately for each plan by estimating the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value. Any unrecognized past service costs and the fair value of any plan assets are deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations and that are denominated in the same currency in which the benefits are expected to be paid.

The calculation is performed annually by a qualified actuary using the projected unit credit method. When the calculation results in a benefit to the Company, the recognized asset is limited to the total of any unrecognized past service costs and the present value of expected future refunds from the plan or reductions in future contributions. An economic benefit is available to the Company if it is realizable during the settlement of the plan liabilities. Any actuarial gains or losses are recognized in the period in which they arise.



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When the benefits of a plan are improved, the portion of the increased benefit relating to past service



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by employees is recognized in profit or loss on a straight-line basis over the average period until the benefits become vested. To the extent that the benefits vest immediately, the expense is recognized immediately in profit or loss.

III. Other long-term employee benefits

Benefits under the Company's leave encashment constitute other long term employee benefits.

The Company's net obligation in respect of leave encashment is the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations. The calculation is performed using the projected unit credit method. Any actuarial gains or losses are recognized in profit or loss in the period in which they arise.



ort-term benefits

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. These benefits include compensated absences such as paid annual

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leave and sickness leave. The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognized as an expense during the period.

j. Lease

In respect of Operating Leases, lease rentals are expensed on straight line basis with reference to the term of lease unless the payments to the lessor are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases, except for lease rentals pertaining to the period up to the date of commencement of commercial operations, which are capitalised.

Where the lessor effectively retains substantially all risk and benefits of ownership of the leased assets they are classified as operating lease. Operating lease payments are recognised as an expense in the Statement of Profit and Loss.

In respect of Finance Leases, the lower of the fair value of the assets and present value of the minimum lease rentals is capitalised as Fixed Assets with corresponding amount shown as liabilities for leased assets. The principal component in lease rental in respect of the above is adjusted against liabilities for leased assets and the interest component is recognised as an expense in the year in which the same is incurred except in case of assets used for capital projects where it is capitalised.

k. 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.



Interest income on investment is recognised on time proportion basis. Dividend is considered when right to receive is established.

l. Foreign Currency Transactions

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(i) Transactions denominated in foreign currencies are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

(ii) Foreign currency monetary items (assets and liabilities) are retranslated using the exchange rate prevailing at the reporting date.

(iii) Non-monetary items, which are measured in terms of historical cost denominated in foreign currency, are reported using the exchange rate at the date of the transaction.

(iv) Gains and losses, if any, at the year-end in respect of monetary assets and monetary liabilities are recognised in the Statement of Profit and Loss except in case of gains or losses arising on long term foreign currency monetary items relating to the acquisition of depreciable assets which are added to or deducted from the cost of such assets.

m. Earnings per share :

In determining Earning per Share, the company considers the net profit after tax and includes the post tax effect of any extra-ordinary / exceptional item. The number of shares used in computing Basic Earnings per Share is the weighted average number of shares, excluding owned by the Trust, outstanding during the period. Dilutive earning per share is computed and disclosed after adjusting effect of all dilutive potential equity shares, if any except when results will be anti dilutive. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date.

n. Accounting for Taxes on Income :

Provision for current tax represents the amount that would be payable based on computation of tax per the provisions of the Income Tax Act, 1961. Current tax is determined based on the amount of tax payable in respect of taxable income for the year after taking into consideration benefits deductible under the Income Tax Act, 1961. Current tax expense is recognized in profit or loss except to the extent that it relates to items recognized directly in other comprehensive income, in which case it is recognized in OCI or equity.



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Deferred tax represents the effect of timing difference between the carrying amount of assets and liabilities in the consolidated financial statement and the corresponding tax base used in computation of taxable income. Deferred Tax Liabilities are generally accounted for all taxable temporary differences. The deferred tax asset is recognised for all deductible temporary differences, carried forward of unused tax credits and unused tax losses, to the extent that is probable that taxable profit will be available against which those deductible temporary differences can be utilised.

Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current income tax assets against current income tax liabilities and when the deferred income tax assets and liabilities relate to income tax levied by the same taxation authority on either the same taxable entity or different taxable entities where there is an intention to settle the balances on a net or simultaneous basis.

Deferred Tax assets / Liabilities are not recognised for initial recognition of Goodwill or of an asset or liability in a transition that is not a business combination and at the time of transaction affects neither the accounting profit nor taxable profit/(loss), MAT credit is recognised as an asset only if there is convincing evidence that the Company will pay normal income tax during the specified period.

o. Cash and Cash Equivalents:

Cash comprises of Cash on Hand, Cheques on Hand and demand deposits with Banks. Cash Equivalents are short term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risks of changes in value.



ish flow statement

ish flow statement is prepared in accordance with the indirect method of Cash Flows'.

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q. Contingent liabilities :

Contingent liabilities are possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Contingent liabilities are disclosed on the basis of judgment of the management/independent experts. These are reviewed at each balance sheet date and are adjusted to reflect the current management estimate.

r. Exemptions and exceptions availed

In preparing these Ind AS financial statements, the company has availed certain exemptions and exceptions in accordance with Ind AS 101, as explained below. The resulting difference between the carrying values of the assets and liabilities in the financial statements as at the transition date under Ind AS and previous GAAP have been recognised directly in equity (retained earnings or another appropriate category of equity). This note explains the adjustments made by the company in restating its previous GAAP financial statements, including the Balance Sheet as at April 1, 2015 and the financial statements as at and for the year ended March 31, 2016.

1.3 First-time Ind AS adoption reconciliations

The Company has adopted Indian Accounting Standard (Ind AS) from April 1, 2016 with a transition date of April 1, 2015. The figures for the previous year have also been converted as per Ind AS, but no additional transitional adjustments were required as correspond to previous applicable Accounting Standards. Hence, no reconciliation item has been shown.



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

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	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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 additional information about property plant and equipment [Table]**

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]		Plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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				
Useful lives or depreciation rates, property, plant and equipment				
Whether property, plant and equipment are stated at revalued amount			No	No

Disclosure of additional information about property plant and equipment [Table]

..(2)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]		Furniture and fixtures [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight Line Method	Straight Line Method	Straight Line Method	Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	as prescribed in the Schedule II to the Companies Act, 2013	as prescribed in the Schedule II to the Companies Act, 2013	as prescribed in the Schedule II to the Companies Act, 2013	as prescribed in the Schedule II to the Companies Act, 2013
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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Disclosure of additional information about property plant and equipment [Table]

..(3)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]		
Disclosure of additional information about property plant and equipment [Line items]		
Depreciation method, property, plant and equipment	Straight Line Method	Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	as prescribed in the Schedule II to the Companies Act, 2013	as prescribed in the Schedule II to the Companies Act, 2013
Whether property, plant and equipment are stated at revalued amount	No	No



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

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		0
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-26,758	-19,013		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-26,758	-19,013		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment	0	0		0
Disposals through classified as held for sale, property, plant and equipment	0			0
Disposals through loss of control of subsidiary, property, plant and equipment	0			0



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Total increase (decrease) in property, plant and equipment	-26,758	-19,013		0
Property, plant and equipment at end of period	(A) 83,120	(B) 1,09,878	1,28,891	3,50,092



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Footnotes

(A)

Note 2. Property, Plant and Equipment (Refer Note 1.2 b)				(Amount in Rs.'000)
Particulars	Furniture & Fittings	Office Equipment	Plant & Machinery	Total
	41004	41006	41007	
Gross carrying value				
As at April 1, 2020	1,02,624	43,006	2,04,462	3,50,092
Additions	-	-	-	-
Disposals	-	-	-	-
As at March 31, 2021	1,02,624	43,006	2,04,462	3,50,092
Accumulated Depreciation				
As at April 1, 2020	85,805	40,855	1,13,555	2,40,215
Additions	11,205	-	15,553	26,758
Disposals	-	-	-	-
As at March 31, 2021	97,010	40,855	1,29,108	2,66,973
Closing net carrying value as at April 1, 2020	16,820	2,150	90,907	1,09,877
Closing net carrying value as at March 31, 2021	5,615	2,150	75,354	83,119

(B)

				(Amount in Rs.'000)
	Furniture & Fittings	Office Equipment	Plant & Machinery	Total
	41004	41006		
Gross carrying value				



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As at April 1, 2019	1,02,624	43,006	2,04,462	3,50,092
Additions	-	-	-	-
Disposals	-	-	-	-
As at March 31, 2020	1,02,624	43,006	2,04,462	3,50,092
Accumulated Depreciation				
As at April 1, 2019	78,765	40,855	1,01,581	2,21,202
Additions	7,039	-	11,974	19,013
Disposals	-	-	-	-
As at March 31, 2020	85,805	40,855	1,13,555	2,40,215
Closing net carrying value as at April 1, 2019	23,859	2,150	1,02,881	1,28,890
Closing net carrying value as at March 31, 2020	16,820	2,150	90,907	1,09,877



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

..(2)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			26,758	19,013
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			26,758	19,013
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0			
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0			
Disposals and retirements, property, plant and equipment	0		0	0
Disposals through classified as held for sale, property, plant and equipment	0			
Disposals through loss of control of subsidiary, property, plant and equipment	0			



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Total increase (decrease) in property, plant and equipment	0		26,758	19,013
Property, plant and equipment at end of period	3,50,092	3,50,092	2,66,972	2,40,214



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

..(3)

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Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]	Plant and equipment [Member]		
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-15,553	-11,974	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-15,553	-11,974	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment				
Disposals and retirements, property, plant and equipment				



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Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-15,553	-11,974	
Property, plant and equipment at end of period	2,21,201	75,354	90,907	1,02,881



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

..(4)

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

Classes of property, plant and equipment [Axis]	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]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				15,553
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				15,553
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		
Partial disposals and retirements, property, plant and equipment	0			0
Asset through classified as held for sale, property, plant and equipment	0			0



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Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	0		15,553
Property, plant and equipment at end of period	2,04,462	2,04,462	2,04,462	1,29,108



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

..(5)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]		Other plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	0
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	11,974		-15,553	-11,974
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	11,974		-15,553	-11,974
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment			0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment			0	0
Disposals and retirements, property, plant and equipment	0		0	0
Disposals through classified as held for sale, property, plant and equipment	0			0
Disposals through loss of control of subsidiary, property, plant and equipment	0			0



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Total increase (decrease) in property, plant and equipment	11,974		-15,553	-11,974
Property, plant and equipment at end of period	1,13,555	1,01,581	75,354	90,907

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

..(6)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	1,02,881	2,04,462	2,04,462	2,04,462



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

..(7)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			Furniture and fixtures [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	15,553	11,974		-11,205
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	15,553	11,974		-11,205
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment				0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment				0
Partial disposals and retirements, property, plant and equipment	0			0
Asset through classified as held for sale, property, plant and equipment	0			0



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Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	15,553	11,974		-11,205
Property, plant and equipment at end of period	1,29,108	1,13,555	1,01,581	5,615



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

..(8)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [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]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		0	0
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-7,039			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-7,039			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment	0		0	0
Disposals through classified as held for sale, property, plant and equipment	0			
Disposals through loss of control of subsidiary, property, plant and equipment	0			



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Total increase (decrease) in property, plant and equipment	-7,039		0	0
Property, plant and equipment at end of period	16,820	23,859	1,02,624	1,02,624

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

..(9)

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

Classes of property, plant and equipment [Axis]	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]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		11,205	7,039	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		11,205	7,039	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		11,205	7,039	
Property, plant and equipment at end of period	1,02,624	97,009	85,804	78,765



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

..(10)

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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]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		0
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	0		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	0	0		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment	0	0		0
Disposals through classified as held for sale, property, plant and equipment	0			0
Disposals through loss of control of subsidiary, property, plant and equipment	0			0



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Total increase (decrease) in property, plant and equipment	0	0		0
Property, plant and equipment at end of period	2,151	2,151	2,151	43,006



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

..(11)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0	0
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			0	0
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0			
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0			
Disposals and retirements, property, plant and equipment	0		0	0
Disposals through classified as held for sale, property, plant and equipment	0			
Disposals through loss of control of subsidiary, property, plant and equipment	0			



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Total increase (decrease) in property, plant and equipment	0		0	0
Property, plant and equipment at end of period	43,006	43,006	40,855	40,855

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

..(12)

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

Classes of property, plant and equipment [Axis]	Office equipment [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]
	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]	
Disclosure of detailed information about property, plant and equipment [Line items]	
Reconciliation of changes in property, plant and equipment [Abstract]	
Property, plant and equipment at end of period	40,855

[612100] Notes - Impairment of assets

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of impairment of assets [TextBlock]		
Disclosure of impairment loss and reversal of impairment loss [TextBlock]		
Whether there is any impairment loss or reversal of impairment loss during the year	No	No
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock]		
Whether impairment loss recognised or reversed for individual Assets or cash-generating unit	No	No

[400700] Notes - Investment property**Disclosure of detailed information about investment property [Table]**

..(1)

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

Type of investment property [Axis]	1			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Nature of investment property	Leasehold Land & Building	Leasehold Land & Building		Leasehold Land & Building
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Depreciation, investment property				14,687
increase (decrease) in investment property	0	0		14,687
Investment property at end of period	9,72,091	9,72,091	9,72,091	1,58,317

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Disclosure of detailed information about investment property [Table]

..(2)

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

Type of investment property [Axis]	1	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about investment property at cost [Abstract]		
Disclosure of detailed information about investment property [Line items]		
Nature of investment property	Leasehold Land & Building	
Reconciliation of changes in investment property [Abstract]		
Changes in investment property [Abstract]		
Depreciation, investment property	14,167	
Total increase (decrease) in investment property	14,167	
Investment property at end of period	1,43,630	1,29,463

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of investment property [TextBlock]	Textual information (9) [See below]	
Disclosure of detailed information about investment property [TextBlock]		
Total direct operating expense from investment property	0	0
Rental income from investment property, net of direct operating expense	0	0
Depreciation method, investment property, cost model	NA	NA
Useful lives or depreciation rates, investment property, cost model	NA	NA



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Textual information (9)

Disclosure of investment property [Text Block]

Note 20

Disclosure for Investment Properties

(i)

Amount Recognised in Profit or Loss for Investment Property

(Amount in Rs. '000)

Particulars	For Year ended March 31, 2020	For Year ended March 31, 2020
Rental income	-	-
Less: Direct Operating expenses from property that generated rental income	-	-
Less: Direct Operating expenses from property that did not generated rental income	(12,256)	(12,660)
Profit/ (Loss) from Investment Property before Depreciations	(12,256)	(12,660)
Less: Depreciations	(14,687)	(14,167)
Profit/ (Loss) from Investment Property	(26,944)	(26,827)

(ii)

Contractual Obligations

There are no contractual obligations to purchase, construct or develop investment property or for repairs, maintenance or enhancements.

Leasing Arrangements

Investment Properties are leased to tenants under long term operating leases which are receivable under non cancellable operating leases of Investment Properties.

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(Amount in Rs.'000)

Particulars	As at March 31, 2021	As at March 31, 2020
Within one year	-	-
Later than one year but not later than 5 years	-	-
Later than 5 years	-	-

- -

(iv) Fair Value

(Amount in Rs.'000)

Particulars	As at March 31, 2021	As at March 31, 2020
Investment Property	66,56,000	66,56,000
	66,56,000	66,56,000
(v) Estimation of Fair Value		

The Company's investment properties is a 14,973 sq mtr plot at Maharaja Ranjeet Singh Marg, Minto Road, New Delhi, 110002. The valuation of the property is based on valuations performed by Duff & Phelps India Private Limited, an accredited independent valuer. Duff & Phelps India Private Limited is a specialist in valuing these types of investment properties. The valuation was carried out by following guidance of Indian Accounting Standards (Ind AS) 16 & 113. The main inputs used are market rate based on the comparable transactions & industry data, circle rate prevailing in the area and replacement cost due to paucity of bigger land plots available for sale in near vicinity to the subject property.

The company has no restrictions on the realisability of its investment properties and no contractual obligations to purchase, construct or develop investment properties or for repairs, maintenance and enhancements.



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

..(1)

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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]	
	31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]		
Disclosure of detailed information about other intangible assets [Line items]		
Reconciliation of changes in other intangible assets [Abstract]		
Other intangible assets at end of period	0	0

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of other intangible assets [TextBlock]		
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

[401000] Notes - Biological assets other than bearer plants

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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

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

..(1)

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Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Other financial assets at amortised cost class [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	2,220	2,349	2,220	2,349
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class				
Description of other financial assets at fair value class				

Disclosure of financial assets [Table]

..(2)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 1 [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]		
Disclosure of financial assets [Line items]		
Financial assets	2,220	2,349
Financial assets, at fair value	0	0
Description of other financial assets at amortised cost class	Trade Receivables and Cash & Cash Equivalent	Trade Receivables and Cash & Cash Equivalent
Description of other financial assets at fair value class	NA	NA

Disclosure of financial liabilities [Table]

..(1)

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

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]	
Categories of financial liabilities [Axis]	Financial liabilities at amortised cost, category [Member]	
	31/03/2021	31/03/2020
Disclosure of financial liabilities [Abstract]		
Disclosure of financial liabilities [Line items]		
Financial liabilities	15,44,268	15,42,814
Financial liabilities, at fair value	0	0

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	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial instruments [TextBlock]		
Disclosure of financial assets [TextBlock]	Textual information (10) [See below]	Textual information (11) [See below]
Disclosure of financial assets [Abstract]		
Disclosure of financial liabilities [TextBlock]	Textual information (12) [See below]	
Disclosure of financial liabilities [Abstract]		
Income, expense, gains or losses of financial instruments [Abstract]		
Gains (losses) on financial instruments [Abstract]		
Total gains (losses) on financial assets at fair value through profit or loss	0	0
Total gains (losses) on financial liabilities at fair value through profit or loss	0	0
Gain (loss) arising from derecognition of financial assets measured at amortised cost [Abstract]		
Net gain (loss) arising from derecognition of financial assets measured at amortised cost	0	0
Disclosure of credit risk [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]		
Disclosure of credit risk exposure [TextBlock]		
Disclosure of credit risk exposure [Abstract]		
Disclosure of provision matrix [TextBlock]		
Disclosure of provision matrix [Abstract]		
Disclosure of financial instruments by type of interest rate [TextBlock]		
Disclosure of financial instruments by type of interest rate [Abstract]		

Textual information (10)

Disclosure of financial assets [Text Block]

Financial Assets		Carrying Amount	FVPL	FVOCI	Amortised cost
Trade Receivables and Cash & Cash Equivalent	As at March 31, 2021	2,220	-	-	2,220

Textual information (11)

Disclosure of financial assets [Text Block]

Financial Assets		Carrying Amount	FVPL	FVOCI	Amortised cost
Trade Receivables and Cash & Cash Equivalent	As at March 31, 2020	2,349	-	-	2,349



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Textual information (12)

Disclosure of financial liabilities [Text Block]

Financial liabilities		Carrying Amount	FVPL	FVOCI	Amortised cost
Borrowings and Trade payables	As at Dec 31, 2021	15,44,268	-	-	15,44,268
Borrowings and Trade payables	As at March 31, 2020	15,42,814	-	-	15,42,814

[611300] Notes - Regulatory deferral accounts

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of regulatory deferral accounts [TextBlock]		
Total regulatory deferral account debit balances	0	0
Total regulatory deferral account credit balances	0	0
Total net movement in regulatory deferral account balances related to profit or loss	0	0
Total net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax	0	0
Total other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	0	0

[400400] Notes - Non-current investments

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

	31/03/2021	31/03/2020
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	0	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	0	0
Aggregate provision for diminution in value of non-current investments	0	0

[400500] Notes - Current investments

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

	31/03/2021	31/03/2020
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	0	0
of quoted current investments	0	0
ount of unquoted current investments	0	0
ovision for diminution in value of current investments	0	0



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

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	-129	-143
Net cash flows from (used in) operating activities	-129	-143
Net cash flows from (used in) investing activities	0	0
Net cash flows from (used in) financing activities	0	0

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[400100] Notes - Equity share capital**Disclosure of classes of equity share capital [Table]**

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity Shares
Number of shares authorised	[shares] 36,00,000	[shares] 36,00,000		[shares] 36,00,000
Value of shares authorised	36,000	36,000		36,000
Number of shares issued	[shares] 35,63,601	[shares] 35,63,601		[shares] 35,63,601
Value of shares issued	35,636.01	35,636.01		35,636.01
Number of shares subscribed and fully paid	[shares] 35,63,601	[shares] 35,63,601		[shares] 35,63,601
Value of shares subscribed and fully paid	35,636	35,636		35,636
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] 35,63,601	[shares] 35,63,601		[shares] 35,63,601
Total value of shares subscribed	35,636	35,636		35,636
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 35,63,601	[shares] 35,63,601		[shares] 35,63,601
Value of shares called	35,636	35,636		35,636
Value of shares paid-up	35,636	35,636		35,636
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in shares based payment transactions	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0		[shares] 0
Number of other issue of shares ; out of conversion of ies	[shares] 0	[shares] 0		[shares] 0
Aggregate number of shares issued period	[shares] 0	[shares] 0		[shares] 0
Decrease in number of shares during period				
Number of shares bought back or treasury	[shares] 0			[shares] 0
Decrease in number of shares	[shares] 0			[shares] 0



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Total decrease in number of shares during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	0	0		0
Amount of rights issue during period	0	0		0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other private placement issue during period	0	0		0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other preferential allotment issue during period	0	0		0
Amount of share based payment transactions during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Amount of shares issued under employee stock option plan	0	0		0
Amount of other issue arising out of conversion of securities during period	0	0		0
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0	0		0
Other decrease in amount of shares	0	0		0
Total decrease in equity share capital during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Equity share capital at end of period	(A) 35,636	35,636	35,636	35,636
Rights preferences and restrictions attaching to class of share capital			0	
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] 35,63,601	[shares] 35,63,601		[shares] 35,63,601
Shares in company held by ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 35,63,601	[shares] 35,63,601		[shares] 35,63,601
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0		[shares] 0
Description of terms of shares reserved for issue and contracts or commitments for sale or disinvestment			0	
Number of fully paid-up shares issued under contracts without payment being cash during last five years	[shares] 0	[shares] 0		[shares] 0
Number of fully paid up shares issued in payment of bonus shares during last five years	[shares] 0	[shares] 0		[shares] 0
Number of shares bought back during last five years	[shares] 0	[shares] 0		[shares] 0



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Terms of securities convertible into equity shares issued along with earliest date of conversion in descending order starting from farthest such date explanatory [TextBlock]				0
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
Terms and conditions of shares pending allotment				0
Number of shares proposed to be issued	[shares] 0	[shares] 0		[shares] 0
Description of whether company have sufficient authorised capital to cover proposed equity share capital amount resulting from allotment				0
Over due period for which application money is pending prior to allotment of shares				0
Reason for over due period for which application money is pending prior to allotment of shares				00000
Type of share				Equity Shares

(A)

(Amount in Rs.'000)			
Note 8. Share Capital	As at March 31, 2021	As at March 31, 2020	
Authorized			
Equity Shares of Rs. 10/- each (as at March 31, 2021, : 3,600,000, as at March 31, 2020: 3,600,000)		36,000	36,000
		36,000	36,000
Issued, Subscribed & Fully Paid up			
Equity Shares of Rs. 10/- each (as at March 31, 2021, :3,563,601, as at March 31, 2020: 3,563,601)		35,636	35,636
	5,636	35,636	

above shares 3,553,601 are allotted as fully paid up under demerger of the company sanctioned by department of company affairs, Government of India being received. 3,563,601 equity shares are held by holding company.

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(a) Movements in equity share capital	As at March 31, 2021		As at March 31, 2020	
	No of Shares	Amount	No of Shares	Amount
Balance at the beginning of the year	35,63,601	3,56,36,010	35,63,601	3,56,36,010
Add: Shares issued during the year	-	-	-	-
Balance at the end of the year	35,63,601	3,56,36,010	35,63,601	3,56,36,010
(b) The rights, preferences and restrictions attaching to equity shares including restrictions on the distribution of dividends and the repayment of capital;				
The company has only one class of Equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of Liquidation of the company, the holder of equity share will be entitled to receive remaining assets of the company, after distribution of all the preferential amounts. The distribution will be in proportion to the number of the Equity shares held by the shareholders.				
(c) Shares held by holding company				
	As at March 31, 2021		As at March 31, 2020	
Equity Shares	No of Shares	Percentage	No of Shares	Percentage
Communications Limited and its nominee's*	35,63,601	100%	35,63,601	100%



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*As per the records of the company, including its register of shareholder/ member and other declarations received from the shareholders regarding beneficial interest, the above shareholding represents both the legal and beneficial

ownership of shares. Six shares are jointly held for statutory requirement with six individual of which Reliance Communication Limited has ownership and beneficial interest.

(d) Shares held by each shareholder holding more than 5% shares

As at March 31, 2021

As at March 31, 2020

Equity Shares	No of Shares	Percentage	No of Shares	Percentage
Reliance Communications Limited and its nominee's	35,63,601	100%	35,63,601	100%



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Disclosure of classes of equity share capital [Table]

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Equity Shares	
Number of shares authorised	[shares] 36,00,000	
Value of shares authorised	36,000	
Number of shares issued	[shares] 35,63,601	
Value of shares issued	35,636.01	
Number of shares subscribed and fully paid	[shares] 35,63,601	
Value of shares subscribed and fully paid	35,636	
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] 35,63,601	
Total value of shares subscribed	35,636	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 35,63,601	
Value of shares called	35,636	
Value of shares paid-up	35,636	
Par value per share	[INR/shares] 10	
Amount per share called in case shares not fully called	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in public offering	[shares] 0	
Number of shares issued as bonus shares	[shares] 0	
Number of shares issued as rights	[shares] 0	
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued in other private placement	[shares] 0	
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued as other preferential allotment	[shares] 0	
Number of shares issued in shares based payment transactions	[shares] 0	
Number of shares issued under scheme of amalgamation	[shares] 0	
Number of other issues of shares	[shares] 0	
Number of shares issued under employee stock option plan	[shares] 0	
Number of other issue of shares arising out of conversion of securities	[shares] 0	
Total aggregate number of shares issued during period	[shares] 0	
Decrease in number of shares during period [Abstract]		
Number of shares bought back or treasury shares	[shares] 0	
Other decrease in number of shares	[shares] 0	
Total decrease in number of shares during period	[shares] 0	
Total increase (decrease) in number of shares outstanding	[shares] 0	
Number of shares outstanding at end of period	[shares] 35,63,601	[shares] 35,63,601
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Increase in equity share capital during period [Abstract]		
Amount of public issue during period	0	
Amount of bonus issue during period	0	
Amount of rights issue during period	0	
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	
Amount of other private placement issue during period	0	
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	
Amount of other preferential allotment issue during period	0	
Amount of share based payment transactions during period	0	
Amount of issue under scheme of amalgamation during period	0	
Amount of other issues during period	0	
Amount of shares issued under employee stock option plan	0	
Amount of other issue arising out of conversion of securities during period	0	
Decrease in equity share capital during period [Abstract]		
Decrease in amount of treasury shares or shares bought back	0	



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Other decrease in amount of shares	0	
Total decrease in equity share capital during period	0	
Total increase (decrease) in share capital	0	
Equity share capital at end of period	35,636	35,636
Rights preferences and restrictions attaching to class of share capital	0	
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] 35,63,601	
Shares in company held by ultimate holding company	[shares] 0	
Shares in company held by subsidiaries of its holding company	[shares] 0	
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	
Shares in company held by associates of its holding company	[shares] 0	
Shares in company held by associates of its ultimate holding company	[shares] 0	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 35,63,601	
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	
Aggregate number of shares bought back during last five years	[shares] 0	
Terms of securities convertible into equity shares issued along with earliest date of conversion in descending order starting from farthest such date explanatory [TextBlock]	0	
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	
Terms and conditions of shares pending allotment	0	
Number of shares proposed to be issued	[shares] 0	
Description of whether company have sufficient authorised capital to cover proposed equity share capital amount resulting from allotment	0	
Over due period for which application money is pending prior to allotment of shares	0	
Reason for over due period for which application money is pending prior to allotment of shares	000	
Type of share	Equity Shares	

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Name of shareholder [Axis]		Shareholder 1 [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Name of shareholder			RELIANCE COMMUNICATIONS LIMITED	RELIANCE COMMUNICATIONS LIMITED
CIN of shareholder			L45309MH2004PLC147531	L45309MH2004PLC147531
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company			[shares] 35,63,601	[shares] 35,63,601
% of shareholding in company			100.00%	100.00%



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	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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
Number of persons on private placement of equity share	0	0
Number of shareholders of company	0	0
Number of allottees in case of preferential allotment	0	0
Whether reduction in capital done during year	No	No
Percentage of capital reduction to capital prior to reduction	0.00%	0.00%
Whether money raised from public offering during year	No	No
Amount raised from public offering during year	0	0
Amount utilised towards specified purposes for public offering	0	0
Amount remaining unutilised received in respect of public offering	0	0

[400300] Notes - Borrowings**Classification of borrowings [Table]**

..(1)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Term loans [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	15,35,707	15,35,707	15,35,707	15,35,707

Classification of borrowings [Table]

..(2)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Term loans from others [Member]		Rupee term loans from others [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	15,35,707	15,35,707	15,35,707	15,35,707

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[612700] Notes - Income taxes

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of income tax [TextBlock]	Textual information (13) [See below]	
Major components of tax expense (income) [Abstract]		
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]		
Total current tax expense (income) and adjustments for current tax of prior periods	0	0
Total tax expense (income)	0	0
Current and deferred tax relating to items charged or credited directly to equity [Abstract]		
Total aggregate current and deferred tax relating to items credited (charged) directly to equity	0	0
Income tax relating to components of other comprehensive income [Abstract]		
Total aggregated income tax relating to components of other comprehensive income	0	0
Aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	0	0
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Total tax expense (income)	0	0
Reconciliation of average effective tax rate and applicable tax rate [Abstract]		
Total average effective tax rate	0.00%	0.00%

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Textual information (13)

Disclosure of income tax [Text Block]

Note 24 Deferred Tax (Assets)/ Liabilities

In compliance with IND AS-12, "Income Taxes" prescribed under the Companies (Indian Accounting Standards) Rules, 2015, the deferred tax asset arising on account of brought forward losses and unabsorbed depreciation has not been recognised in view of consideration of prudence and uncertainty regarding the realisation of the same in the foreseeable future.

Note 25 Financial Instruments - Accounting Classification and Fair Value Measurements

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

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

1. Fair value of cash and short term deposits, trade and other short receivables, trade payables , other current liabilities , short term loans from banks and other financial institutions approximate their carrying amounts largely due to the short term maturities of these instruments

The company uses the following hierarchy for determining and disclosing the fair value of financial instruments by valuation technique:

Level: 1 Quoted (unadjusted) prices in active markets for identical assets or liabilities.

Level 2 Other techniques for which all inputs which have a significant effect on the recorded fair value are observables, either directly or indirectly

Level 3 Other techniques which use inputs that have a significant effect on the recorded fair value that are not based on observable market data.



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The management assessed that trade receivables, cash and cash equivalents, other recoverable, trade payables, other financial liabilities approximate their carrying amounts largely due to the short term maturities of these instruments.

(Amount in Rs.'000)

Financial Assets Carrying Amount FVPL FVOCI Amortised cost

Trade Receivables and Cash & Cash Equivalent As at March 31, 2021 2,220 - - 2,220

Trade Receivables and Cash & Cash Equivalent As at March 31, 2020 2,349 - - 2,349

Financial liabilities Carrying Amount FVPL FVOCI Amortised cost

Borrowings and Trade payables As at Dec 31, 2020 15,44,351 - - 15,44,351

Borrowings and Trade payables As at March 31, 2021 15,44,351 - - 15,44,351

Borrowings and Trade payables As at March 31, 2020 15,42,814 - - 15,42,814

Note 26 Financial Risk Management Objective and Policies

The purpose of financial risk management is to ensure that the Company has adequate and effective utilized financing as regards the nature and scope of the business. The objective is to minimize the impact of such risks on the performance of the Company. The Company's financial risk management policy is set by the Board of Directors.



The principal financial liabilities comprise trade payables and other liabilities. The main purpose of these instruments is to raise finance for operations. It has various financial assets such as cash and cash equivalents, trade receivables, cash which arise directly from its operation.

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The Company's activities expose it to a variety of financial risks: credit risk, liquidity risk and market risk.

a. Credit risk:

It is one party to a financial instrument or customer contract will cause a financial loss due to non fulfillment of its obligations under a financial instrument or customer contract for the other party, leading to a finance loss. The Company's credit risks relate to the leasing activities and non payment of lease rent by leasee. The customer credit risk is managed by leasing out the properties to group companies or related companies. Since all the trade receivables are related companies there is no or minimal risk of default by customers as the rental are to be recovered from within group.

b. Liquidity risk:

The risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset. The Company's cash flow is a mix of cash flow from collections from customers, leasing and interest income. Further, the company obtains sub-ordinate debts and other debts from the Holding Company to meet out the operational cost.

c. Market Risk :

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. The company is exposed to 2 types of market risks namely currency risk and interest rate risk. Financial Instruments affected by market risk include loans and borrowings and deposits. The company monitors the risks arising out of these risks on a regular basis with the help of the group treasury team. Further the company may enter into derivatives to hedge the exposure arising out of these risks exceeds significantly.



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c.1. Currency Risk:

There is no currency risk since all operations are in INR.

c.2. Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's exposure to the risk of changes in market interest rates is not managed by taking interest free loan.

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

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No
Assets arising from exploration for and evaluation of mineral resources	0	0
Liabilities arising from exploration for and evaluation of mineral resources	0	0
Income arising from exploration for and evaluation of mineral resources	0	0
Expense arising from exploration for and evaluation of mineral resources	0	0
Cash flows from (used in) exploration for and evaluation of mineral resources, classified as operating activities	0	0
Cash flows from (used in) exploration for and evaluation of mineral resources, classified as investing activities	0	0

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

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No
or grants received from government authorities	0	0
ies or grants received from government authorities	0	0



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[401100] Notes - Subclassification and notes on liabilities and assets**Classification of inventories [Table]**

..(1)

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Classification of inventories [Axis]	Company inventories [Member]	
	31/03/2021	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Classification of inventories [Abstract]		
Classification of inventories [Line items]		
Inventories	0	0

Other current liabilities, others [Table]

..(1)

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

Other current liabilities, others [Axis]	1		2	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	12	10	42,495	30,153
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	TDS Payable	TDS Payable	Expenses Payable	Expenses Payable
Other current liabilities, others	12	10	42,495	30,153

Other current assets others [Table]

..(1)

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

Other current assets others [Axis]	1		2	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	11,134	11,134	282	282
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Mobilization Advance	Mobilization Advance	Advance to Supplier Contractors	Advance to Supplier and Contractors
Other current assets, others	11,134	11,134	282	282

Other current assets others [Table]

..(2)

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

Other current assets others [Axis]	3		4	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
assets notes [Abstract]				
it assets [Abstract]				
ent assets, others	0	0	18,483	18,483
ent assets others [Abstract]				
urrent assets others [Line items]				
ption of other current assets others	Prepaid Expenses	Prepaid		
current assets, others	0			



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Other current assets others [Table]

..(3)

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

Other current assets others [Axis]	5		6	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	-29,899	-29,899	2,000	2,001
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Less: Provision for doubtful advances	Less: Provision for doubtful advances	EMD Deposits	EMD Deposits
Other current assets, others	-29,899	-29,899	2,000	2,001

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Total dividend receivable	0	0
Advances, non-current	0	0
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	0	0
Other balances with banks	2,220	2,349
Total balance with banks	2,220	2,349
Cash on hand	0	0
Total cash and cash equivalents	(A) 2,220	(B) 2,349
Total cash and bank balances	2,220	2,349
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 assets	(C) 2,000	(D) 2,001
Interest accrued on borrowings	0	0
Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Debentures claimed but not paid	0	0
Public deposit payable, current	0	0
Total other advance	0	0
Total deposits refundable current	0	0
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	0	0
Total proposed equity dividend	0	0
Total proposed preference dividend	0	0
Total proposed dividend	0	0
Total other current liabilities	(E) 42,507	(F) 30,163



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Footnotes

(A)

Note 5. Cash and Cash Equivalent	As at March 31, 2021
Balances with Banks	
Current Accounts	2,220
Cash on Hand	-
Total	2,220

(B)

Note 5. Cash and Cash Equivalent	As at March 31, 2020
Balances with Banks	
Current Accounts	2,349
Cash on Hand	-
Total	2,349

(C)

Note 7. Other Current Assets	As at March 31, 2021
Mobilization Advance	11,134
Advance to Supplier and Contractors	282
Prepaid Expenses	-
Security Deposits	18,484
Less: Provision for doubtful advances	(29,899)
Sub Total (A)	-
Sub Total (B)	2,001



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Total	2,001

(D)

Note 7. Other Current Assets	As at March 31, 2020
Mobilization Advance	11,134
Advance to Supplier and Contractors	282
Prepaid Expenses	-
Security Deposits	18,484
Less: Provision for doubtful advances	(29,899)
Sub Total (A)	-
EMD Deposits	2,001
Sub Total (B)	2,001
Total	2,001

(E)

Note 12. Other Current Liabilities	As at March 31, 2021
Statutory Due Payable	
TDS Payable	12
Service Tax Payable	-
Labour Cess	-
	42495
Total	42507



payable

posit

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(F)

Note 12. Other Current Liabilities	As at March 31, 2020
Statutory Due Payable	
TDS Payable	10
Service Tax Payable	-
Labour Cess	-
Expenses Payable	30,153
Security Deposit	-
Total	30,163



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[401200] Notes - Additional disclosures on balance sheet

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (14) [See below]		
Additional balance sheet notes [Abstract]			
Contingent liabilities and commitments [Abstract]			
Classification of contingent liabilities [Abstract]			
Total contingent liabilities	0	0	
Classification of commitments [Abstract]			
Total commitments	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	
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0	
Percentage of proposed dividend	0.00%	0.00%	
Details of share capital held by foreign companies [Abstract]			
Percentage of share capital held by foreign company	0.00%	0.00%	
Value of share capital held by foreign company	0	0	
Percentage of paid-up capital held by foreign holding company and or with its subsidiaries	0.00%	0.00%	
Value of paid-up capital held by foreign holding company and or with its subsidiaries	0	0	
Details of shareholding pattern of promoters and public [Abstract]			
Number of shareholders promoters	1	1	
Total number of shareholders promoters and public	1	1	
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	
Disclosure of equity share warrants [Abstract]			
Changes in equity share warrants during period [Abstract]			
Additions to equity share warrants during period	0	0	
Deductions in equity share warrants during period	0	0	
Total changes in equity share warrants during period	0	0	
Equity share warrants at end of period	0	0	0
Breakup of equity share warrants [Abstract]			
Equity share warrants for existing members	0	0	
Equity share warrants for others	0	0	
Total equity share warrants	0	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	0	0	
Number of person share application money received during year	0	0	
Number of person share application money paid as at end of year	0	0	
Number of person share application money received as at end of year	0	0	
Share application money received and due for refund	0	0	
whether all assets and liabilities are registered with	No	No	
ing cost records and cost audit[Abstract]			
rding cost records [Abstract]			
maintenance of cost records by company has been under Companies (Cost Records and Audit) Rules,	No		
rding cost audit [Abstract]			
Whether audit of cost records of company has been mandated under Rules specified in SN 1	No	No	



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Net worth of company	-6,85,819	-6,30,446	
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	80	2,001	
Number of warrants converted into equity shares during period	0	0	
Number of warrants converted into preference shares during period	0	0	
Number of warrants converted into debentures during period	0	0	
Number of warrants issued during period (in foreign currency)	0	0	
Number of warrants issued during period (INR)	0	0	



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Textual information (14)

Disclosure of additional balance sheet notes explanatory [Text Block]

Note 18	Payment to Auditors	(Amount in Rs. '000)	
	Particulars	For Year ended March 31, 2021	For Year ended March 31, 2020
	As auditors		
	Audit Fee	50	50
	Limited Review	45	49
	Tax audit	-	-
	Internal Financial Control	-	-
	In other Capacities	-	-
	Certification	-	-
	Total	95	99

Note 27	Other Disclosures
a)	Basis of Preparation of Financial Statements
	The Company has incurred a net loss of Rs.5,53,73,428 for the Period 1st April, 2020 to March 31,2021 and, as of that date Company's current liabilities exceeded its total assets by Rs. 68,58,18,978 The company is wholly owned subsidiary of Reliance Communications limited. Reliance Communications Ltd. is under resolution processed under The Insolvency and Bankruptcy Code 2016 (IBC). As a consequence, management and operation of the holding company is under the control and custody of Resolution Professionals (RPs) appointed vide Hon'ble NCLT orders dated May 18. These factor indicate that a material uncertainty exists that significant doubt on the company's ability to continue as going concern.

	The Company does not have any intention to suspend the operation of the leased hold land with build up area of approximately 15000 square feet for parking, spread across two level and valued for 666 crores approximately as on 1st April 2015 by an independent

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valuer. Management estimates, current market of the property in the same range as on 31st March 2021, which exceeds the accumulated losses by approx Rs.600 crores. The company does not have any extrenal borrowing and current liabilities consists of mainly borrowings from the holding and fellow subsidiary companies. The company is in process of exploring the opportunity for renting out the property. In view of the management's expectation of the successful renting of the property in near future, the financial statement has been prepared on the going concern basis.

b) Disclosure of Compliance with IND AS

The Company has adopted Indian Accounting Standards ("Ind-AS") and these financial statements have been prepared in accordance with the principles of recognition and measurement of Ind AS, prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder. Accordingly, the annual financial statements of the previous periods are restated as per Ind AS.

c) In the opinion of the management, the current assets and loans & advances are at least equal to the value stated in the Balance Sheet, if realized in the ordinary course of business.

d) Balances with Trade receivables / trade payables are subject to confirmation/ reconciliation.

Note 28 Events occurring after the reporting period

(a) Other events

There are no events occurring after the reporting period which have material impact on the financials.



f financial statements

al statements were approved by the Board of Directors on 24th

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[611800] Notes - Revenue

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of revenue [TextBlock]	NA	NA

[612400] Notes - Service concession arrangements

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of service concession arrangements [TextBlock]		
Whether there are any service concession arrangements	No	No

[612000] Notes - Construction contracts

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No
Revenue from construction contracts	0	0
Costs incurred and recognised profits (less recognised losses)	0	0
Advances received for contracts in progress	0	0
Retention for contracts in progress	0	0
Gross amount due from customers for contract work as Assets	0	0
Gross amount due to customers for contract work as liability	0	0
Progress billings	0	0

[612600] Notes - Employee benefits

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of employee benefits [TextBlock]	Textual information (15) [See below]	NA
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	No	No



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Textual information (15)

Disclosure of employee benefits [Text Block]

Note
21 Employee Benefits

At present the Company does not have any employee, hence no provision in accordance with the Indian Accounting Standard-19 'Employee Benefit' prescribed under the Companies (Indian Accounting Standards) Rules, 2015 has been made.

[612800] Notes - Borrowing costs

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No
Borrowing costs [Abstract]		
Borrowing costs capitalised	0	0
Total borrowing costs incurred	0	0
Interest costs [Abstract]		
Interest costs capitalised	0	0
Interest expense	0	0
Total interest costs incurred	0	0
Capitalisation rate of borrowing costs eligible for capitalisation	0.00%	0.00%

[700100] Notes - Key managerial personnels and directors remuneration and other information

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)

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

Key managerial personnels and directors [Axis]	1	2	3
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
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	RAKESH GUPTA	GOURAV RANAWAT SINGH	VINAY SONI
Director identification number of key managerial personnel or director	00130829	08301161	08567944
Permanent account number of key managerial personnel or director	AHKPG8143R	DCDPR8492F	GZYP50034P
Date of birth of key managerial personnel or director	29/08/1976	03/05/1994	21/11/1996
Designation of key managerial personnel or director	Director	Director	Director
Category of key managerial personnel or director	CS	CS	CS
Shareholding by key managerial personnel or director	[shares] 0	[shares] 0	[shares] 0
Remuneration of key managerial personnel or director [Abstract]			
Salary to key managerial personnel or director [Abstract]			
Salary to key managerial personnel or director			0
Remuneration of key managerial personnel or director			0



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[612200] Notes - Leases

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of leases [TextBlock]		
Whether company has entered into any lease agreement	No	No
Disclosure of finance lease and operating lease by lessee [TextBlock]		
Total contingent rents recognised as expense	0	0
Total lease and sublease payments recognised as expense	0	0
Disclosure of finance lease and operating lease by lessor [TextBlock]		
Total contingent rents recognised as income	0	0
Whether any operating lease has been converted to financial lease or vice-versa	No	No

[612300] Notes - Transactions involving legal form of lease

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

[612900] Notes - Insurance contracts

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No
Disclosure of amounts arising from insurance contracts [TextBlock]		
Deferred acquisition costs arising from insurance contracts	0	0
Total liabilities under insurance contracts and reinsurance contracts issued	0	0
Total increase (decrease) in liabilities under insurance contracts and reinsurance contracts issued	0	0
Liabilities under insurance contracts and reinsurance contracts issued at end of period	0	0
Total increase (decrease) in deferred acquisition costs arising from insurance contracts	0	0
Deferred acquisition costs arising from insurance contracts at end of period	0	0
Total increase (decrease) in reinsurance assets	0	0
Reinsurance assets at end of period	0	0

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

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Effect of changes in foreign exchange rates [TextBlock]		
Is any change in functional currency during the year		
Presentation currency		

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

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	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	0	0
Revenue from sale of services	0	0
Total revenue from operations other than finance company	0	0
Disclosure of revenue from operations for finance company [Abstract]		
Total revenue from operations finance company	0	0
Total revenue from operations	0	0
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Total interest income on current investments	0	0
Interest income on non-current investments [Abstract]		
Total interest income on non-current investments	0	0
Total interest income	0	0
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Total dividend income current investments	0	0
Dividend income non-current investments [Abstract]		
Total dividend income non-current investments	0	0
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Total net gain/loss on sale of investments	0	0
Rental income on investment property [Abstract]		
Total rental income on investment property	0	0
Other non-operating income [Abstract]		
Net gain (loss) on foreign currency fluctuations treated as other income [Abstract]		
Total net gain/loss on foreign currency fluctuations treated as other income	0	0
Total other non-operating income	0	0
Total other income	0	0
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense non-current loans [Abstract]		
Total interest expense non-current loans	0	0
Interest expense current loans [Abstract]		
Total interest expense current loans	0	0
Total interest expense	0	0
Total finance costs	0	0
Employee benefit expense [Abstract]		
Salaries and wages	0	0
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Remuneration to manager [Abstract]		
Total remuneration to manager	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds	0	0
Share based payment [Abstract]		
Share based payment	0	0
Employee share based payment	0	0
Employee benefit expense	0	0
Depreciation and amortisation expense [Abstract]		
Depreciation and amortisation expense	180	180
Provision, depletion and amortisation expense	180	180
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0



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Power and fuel	0	0
Rent	4,675	5,291
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	1,454	0
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	7,581	7,368
Total rates and taxes excluding taxes on income	7,581	7,368
Legal professional charges	27	42
Directors sitting fees	80	0
Cost transportation [Abstract]		
Total cost transportation	0	0
Impairment loss on financial assets [Abstract]		
Total impairment loss on financial assets	0	0
Impairment loss on non financial assets [Abstract]		
Total impairment loss on non-financial assets	0	0
Net provisions charged [Abstract]		
Total net provisions charged	0	0
Discount issue shares debentures written off [Abstract]		
Total discount issue shares debentures written off	0	0
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Contract cost [Abstract]		
Overhead costs apportioned contracts [Abstract]		
Total overhead costs apportioned contracts	0	0
Total contract cost	0	0
Payments to auditor [Abstract]		
Payment for audit services	108	116
Total payments to auditor	108	116
Payments to cost auditor [Abstract]		
Total payments to cost auditor	0	0
CSR expenditure	0	0
Miscellaneous expenses	2	2
Total other expenses	13,927	12,819
Current tax [Abstract]		
Total current tax	0	0



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Footnotes

(A)

Note 16. Depreciation		For Year ended March 31, 2021
Property, Plant and Equipment	26,758	
Investment Property		14,687
Total		41,446

(B)

Note 16. Depreciation		For Year ended March 31, 2020
Property, Plant and Equipment	19,013	
Investment Property		14,167
Total		33,180

[613200] Notes - Cash flow statement

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	2,220	2,349	2,492
Cash and cash equivalents	(A) 2,220	(B) 2,349	
Total income taxes paid (refund)	0	0	



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Footnotes

(A)

Note 5. Cash and Cash Equivalent	As at March 31, 2021
Balances with Banks	
Current Accounts	2,220
Cash on Hand	-
Total	2,220

(B)

Note 5. Cash and Cash Equivalent	As at March 31, 2020
Balances with Banks	
Current Accounts	2,349
Cash on Hand	-
Total	2,349

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

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Additional information on profit and loss account explanatory [TextBlock]		
Net write-downs (reversals of write-downs) of inventories	0	0
Net write-downs (reversals of write-downs) of property, plant and equipment	0	0
Net impairment loss (reversal of impairment loss) recognised in profit or loss, trade receivables	0	0
Net gains (losses) on disposals of non-current assets	0	0
Net gains (losses) on disposals of property, plant and equipment	0	0
Net gains (losses) on disposals of investment properties	0	0
Net gains (losses) on disposals of investments	0	0
Net gains (losses) on litigation settlements	0	0
Net gains (losses) on change in fair value of derivatives	0	0
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	0	0
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	0	0
Total aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	0	0
Total aggregated income tax relating to components of other comprehensive income	0	0
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Total exceptional items	0	0
Total revenue arising from exchanges of goods or services	0	0
Total domestic turnover goods, gross	0	0
Total export turnover goods, gross	0	0
Total revenue from sale of products	0	0
Total revenue from sale of services	0	0
Gross value of transaction with related parties	80	2,001
Bad debts of related parties	0	0

[611200] Notes - Fair value measurement

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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

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[613300] Notes - Operating segments

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of entity's operating segments [TextBlock]	Textual information (16) [See below]	
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

Textual information (16)**Disclosure of entity's operating segments [Text Block]**Note
19 Segment Reporting

There are no reportable segments in accordance with Indian Accounting Standard-108 'Operating Segment' prescribed under the Companies (Indian Accounting Standards) Rules, 2015.

[610700] Notes - Business combinations

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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

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[611500] Notes - Interests in other entities

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	No	No
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	No	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

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

..(1)

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

Categories of related parties [Axis]	Parent [Member]	
Related party [Axis]	1	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of transactions between related parties [Abstract]		
Disclosure of transactions between related parties [Line items]		
Name of related party	RELIANCE COMMUNICATIONS LIMITED	RELIANCE COMMUNICATIONS LIMITED
Country of incorporation or residence of related party	INDIA	INDIA
CIN of related party	L45309MH2004PLC147531	L45309MH2004PLC147531
Description of nature of transactions with related party	Transaction with Directors	Transaction with Directors
Description of nature of related party relationship	Holding company	Holding company
Related party transactions [Abstract]		
Purchases of goods related party transactions	0	0
Related party transactions contribution received	80	2,001
Provision recognised during period for bad and doubtful debts for related party	0	0



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	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of related party [TextBlock]	Textual information (17) [See below]	
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)

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Disclosure of related party [Text Block]

As at March 31, 2021	As at March 31, 2020

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- 2,001

Expense Paid

Insurance Expenses- Reliance Communications Limited	1454	-

Transaction with Directors

Sitting Fees	80	-

Outstanding Balances:	As at March 31, 2021	As at March 31, 2020

Loan Taken

Reliance Communications Limited	15,27,520	15,27,520

Globalcom IDC Limited	8188	8188

Payable

Globalcom IDC Limited	82.58	
Reliance Communications Limited	8,561	7,107

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

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	No	No



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[700200] Notes - Corporate social responsibility

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

	01/04/2020 to 31/03/2021
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No
Whether company has written CSR policy	No
Prescribed CSR expenditure	0
Amount CSR to be spent for financial year	0
Amount spent in local area	0
Total amount spent on construction/acquisition of any asset	0
Total amount spent on purposes other than construction/acquisition of any asset	0

[610500] Notes - Events after reporting period

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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

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[612500] Notes - Share-based payment arrangements

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of share-based payment arrangements [TextBlock]		
Whether there are any share based payment arrangement	No	No
Disclosure of number and weighted average exercise prices of share options [TextBlock]		
Number of share options outstanding in share based payment arrangement [Abstract]		
Total changes of number of share options outstanding in share based payment arrangement	0	0
Number of share options outstanding in share-based payment arrangement at end of period	0	0
Weighted average exercise price of share options outstanding in share based payment arrangement [Abstract]		
Total changes of weighted average exercise price of share options outstanding in share-based payment arrangement	0	0
Weighted average exercise price of share options outstanding in share-based payment arrangement at end of period	0	0
Disclosure of number and weighted average exercise prices of other equity instruments [TextBlock]		
Number of other equity instruments outstanding in share based payment arrangement [Abstract]		
Number of other equity instruments granted in share-based payment arrangement	0	0
Total changes of number of other equity instruments outstanding in share-based payment arrangement	0	0
Weighted average exercise price of other equity instruments outstanding in share based payment arrangement [Abstract]		
Total changes of weighted average exercise price of other equity instruments outstanding in share-based payment arrangement	0	0
Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at end of period	0	0
Disclosure of indirect measurement of fair value of goods or services received, other equity instruments granted during period [TextBlock]		
Number of other equity instruments granted in share-based payment arrangement	0	0
Expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets [Abstract]		
Total expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets	0	0

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[613000] Notes - Earnings per share

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of earnings per share [TextBlock]	Textual information (18) [See below]	
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -15.54	[INR/shares] -12.91
Total basic earnings (loss) per share	[INR/shares] -15.54	[INR/shares] -12.91
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -15.54	[INR/shares] -12.91
Total diluted earnings (loss) per share	[INR/shares] -15.54	[INR/shares] -12.91
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] 35,63,601	[shares] 35,63,601
Adjusted weighted average shares	[shares] 0	[shares] 0

Textual information (18)**Disclosure of earnings per share [Text Block]**

Note 23 Earning per Equity Share		
Particulars	As at March 31, 2021	As at March 31, 2020
Nominal Value of Equity Shares (Rs.)	10	10
Profit/ (Loss) attributable to Equity Shareholders	(5,53,73,428)	(4,59,99,437)
Weighted Average number of Equity Shares outstanding during the period	35,63,601	35,63,601
Basic and Diluted Earnings per Share	(15.54)	(12.91)



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[610900] Notes - First time adoption

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	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No
Disclosure of reconciliation of equity from previous GAAP to Ind AS [TextBlock]		
Equity as per Indian GAAP	0	0
Equity as per Ind AS	0	0
Disclosure of reconciliation of comprehensive income from previous GAAP to Ind AS [TextBlock]		
Comprehensive income as per Indian GAAP	0	0
Comprehensive income as per Ind AS	0	0
Disclosure of reconciliation of profit (loss) for the period from previous GAAP to Ind AS [TextBlock]		
Profit (loss) for the period as per Indian GAAP	0	0
Profit (loss) for the period as per Ind AS	0	0

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CAMPION PROPERTIES LIMITED
Standalone Financial Statements for period 01/04/2021 to 31/03/2022

[700300] Disclosure of general information about company

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Name of company	CAMPION PROPERTIES LIMITED	
Corporate identity number	U55101MH2001PLC218815	
Permanent account number of entity	AABCH1761P	
Address of registered office of company	H Block, 1st Floor Dhirubhai Ambani Knowledge City Navi Mumbai Thane MH 400710 IN	
Type of industry	Commercial and Industrial	
Category/sub-category of company	Non-govt company	
Whether company is listed company	No	
Name of parent entity	RELIANCE COMMUNICATIONS LIMITED	
Date of board meeting when final accounts were approved	25/05/2022	
Date of start of reporting period	01/04/2021	01/04/2020
Date of end of reporting period	31/03/2022	31/03/2021
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Thousands	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	No	

[700600] Disclosures - Directors report

Details regarding auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [Table]

..(1)

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Auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [Axis]	1
	01/04/2021 to 31/03/2022
Details regarding auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [Abstract]	
Details regarding auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [LineItems]	
Auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report	As per Director's Report
Directors' comment on auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report	As per Director's Report

Details of directors signing board report [Table]

..(1)

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

Directors signing board report [Axis]	1	2
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Details of board report [Abstract]		
Directors signing board report [LineItems]		
Director signing board report [Abstract]		
Name of director		
Designation of director		
Address of director		
Identification number of director		
Date of signing board report		



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

..(1)

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Principal business activities of company [Axis]	Product/service 1 [Member]
	01/04/2021 to 31/03/2022
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	NA
Description of main product/service	NA
NIC code of product/service	NA
Percentage to total turnover of company	0.00%

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	01/04/2021 to 31/03/2022
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	As per the Board's Report
Disclosure relating to amounts if any which is proposed to carry to any reserves	As per the Board's Report
Disclosures relating to amount recommended to be paid as dividend	As per the Board's Report
Details regarding energy conservation	As per the Board's Report
Details regarding technology absorption	As per the Board's Report
Details regarding foreign exchange earnings and outgo	As per the Board's Report
Disclosures in director's responsibility statement	As per the Board's Report
Details of material changes and commitment occurred during period affecting financial position of company	As per the Board's Report
Particulars of loans guarantee investment under section 186 [TextBlock]	As per the Board's Report
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	As per the Board's Report
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	No
Date of board of directors' meeting in which board's report referred to under section 134 was approved	25/05/2022
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	As per the Board's Report
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	CAMPION PROPERTIES LIMITED
Details of shareholding pattern of top 10 shareholders [Abstract]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	As per the Board's Report
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	As per the Board's Report
Details regarding auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [Abstract]	
Disclosure of statement on development and implementation of risk management policy [TextBlock]	As per the Board's Report
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	As per the Board's Report
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	As per the Board's Report
Disclosure of change in nature of business [TextBlock]	As per the Board's Report
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	As per the Board's Report
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	As per the Board's Report
g to deposits covered under chapter v of companies act	As per the Board's Report
osits which are not in compliance with requirements of act [TextBlock]	As per the Board's Report
ificant and material orders passed by courts or tribunals impacting going concern company's operations in future [TextBlock]	As per the Board's Report



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Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	As per the Board's Report
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	As per the Board's Report
Details of remuneration of director or managerial personnel [Abstract]	
Number of meetings of board	0
Details of signatories of board report [Abstract]	
Name of director signing board report [Abstract]	



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Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

Directors' Report

Dear Shareowners,

Your Directors present the 20th Annual Report and the audited accounts of the Company for the financial year ended March 31, 2022.

Financial performance and Business Operations

During the year under review, your Company has not earned any income. The Company has incurred loss of Rs. 560.79 lacs for the year as compared to loss of Rs. 553.73 lacs in the previous year.

Dividend

During the year under review, the Board of Directors has not recommended any dividend on the equity shares of the Company.

Reserve

In view of the loss, no amount has been carried to any reserve.

Subsidiary / Holding Company

There was no subsidiary company as on March 31, 2022. Reliance Communications Limited (RCOM) remains the holding company.

RCOM is under Corporate Insolvency Resolution Process pursuant to the provisions of the Insolvency and Bankruptcy Code, 2016 and its affairs, business and assets are being managed by, and the powers of the board of directors of RCOM are vested in, the Resolution Professional appointed by Hon'ble National Company Law Tribunal, Mumbai Bench, Mumbai.

Deposits

The Company has not accepted deposit from the public falling within the ambit of Section 73 of the Companies Act, 2013 (Act) and the Companies (Acceptance of Deposits) Rules, 2014.

Particulars of Loans, Guarantees or Investments

The Company has not made any loans, provided any guarantee or made any investments within the preview of Section 186 of the Act .

Directors

Shri Vinay Soni (DIN: 08567944), Director is retiring by rotation at the ensuing Annual General Meeting and is eligible for re-appointment, offers herself for re-appointment at the ensuing Annual General Meeting.

During the year under review, Shri Gourav Singh Ranawat has resigned as Director of the Company with effect from February 10, 2022. Further, Ms. Trusha Shah was appointed as Non-Executive – Independent Additional Director on the Board of Director of the Company with effect from February 10, 2022.

Key Managerial Personnel

As per Section 203 of the Act, the Company is not required to appoint Key Managerial Personnel of the Company.

Policy on Directors, Key Managerial Personnel and other Senior Employees Appointment and Remuneration

The Nomination and Remuneration Committee of the Board has devised a policy for selection and appointment of Directors, Key Managerial Personnel and Senior Management and their Remuneration. The Committee has formulated the criteria for determining the qualifications, positive attributes and independence of a Director.

Evaluation of Directors, Board and Committees

As per the requirement of the Act, policy for performance evaluation of the individual directors, Board and its Committee, which includes criteria for performance evaluation not applicable to the Company.

Directors' Responsibility Statement

Pursuant to the requirements under Section 134(3)(c) of the Companies Act, 2013 with respect to Directors' Responsibility Statement, it is hereby confirmed that:

in the preparation of the annual financial statements for financial year ended March 31, 2022, the applicable Accounting Standards had been followed along with proper explanation relating to material departures, if any;

the Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and give a true and fair view of the state of affairs of the Company as at March 31, 2022 and of the loss of the Company for the year ended March 31, 2022;

the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

the Directors had caused the annual financial statements for the financial year ended March 31, 2022 to be prepared and audited in accordance with the provisions of the Companies Act, 2013 and the Accounting Standards applicable for that period;

the Directors had laid down internal financial controls to be followed by the Company and were satisfied that such financial controls are adequate and are operating effectively, and



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the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws were in place and were adequate and operating effectively.

Related Party Transactions

All related party transactions that were entered into during the financial year were on an arm's length basis and were in the ordinary course of business. There are no materially significant related party transactions made by the Company with Promoters, Directors or other designated persons, which may have a potential conflict with the interest of the Company at large.

None of the Directors has any pecuniary relationships or transactions vis-à-vis the Company.

Material Changes and Commitments if any affecting the financial position of the Company

There was no material change and commitment affecting the financial position of the Company.

Meetings of the Board

During the period, four Board Meetings were held on June 24, 2021, August 12, 2021, November 26, 2021 and February 08, 2022. The maximum time gap between any two meetings was 105 days and the minimum gap was 41 days. The meetings are normally held at Mumbai.

Risk Management

The Company has a business risk management framework to identify, evaluate business risks and opportunities. This framework seeks to create transparency, minimise adverse impact on the business objective and enhance company's competitive advantage. The business risk framework defines the risk management approach across the Company at various levels including documentation and reporting. The framework has different risk

Models, which helps in identifying risk trend, exposure and potential impact analysis at a Company level.

Auditors and Auditors' Report

M/s. Ajay Agarwal and Co, Chartered Accountants were appointed as Statutory Auditors at the 17th Annual General Meeting of the Company held on September 28, 2019 for a period of 5 years to hold office from financial year 2019-20 to the Financial year 2023-24.

The Company has received a confirmation from the said Auditors that they are not disqualified to act as the Auditors and are eligible to hold the office as Auditors of the Company.

The observations and comments given by the Auditors in their report read together with notes on financial statements are self-explanatory and hence do not call for any further comments under Section 134 of the Companies Act, 2013.

Financial Statements - Application of Indian Accounting Standards (Ind AS) Rules, 2015.

Ministry of Corporate Affairs (MCA) vide its Notification No. G.S.R. 111(E) dated February 16, 2015, has made the application of the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS Rules) effective from April 1, 2015.

The audited financial statement drawn up for the financial year ended March 31, 2022, in accordance with the requirements of the above said Rules.

Corporate Social Responsibility

The Company is not falling under the purview of Section 135 of the Act and hence disclosures with respect to CSR activities are not applicable to the Company.

Particulars of Employees

Section 197 of the Act read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is not applicable to the Company.

Conservation of Energy, Technology Absorption and Foreign Exchange Earnings and Outgo

As the Company does not involve any manufacturing activity, most of the information's as required under Section 134(3)(m) of the Companies Act, 2013, read with Rule 8 of the Companies (Accounts) Rules, 2014 is not applicable the Company. However, the information as applicable has been given in the Annexure – A forming part of this Report.

Orders, if any, passed by Regulators or Courts and Tribunals

No orders passed by the regulators or Courts or Tribunals impacting the going concern status and the Company's operations.

Proceedings under the Insolvency and Bankruptcy Code, 2016

Reliance Communications Limited is Holding Company of the Company.

Reliance Communications Limited (RCOM), under Corporate Insolvency Resolution Process pursuant to the provisions of the Insolvency and Bankruptcy Code, 2016 and its affairs, business and assets are being managed by, and the powers of the board of directors RCOM are vested in, the Interim Resolution Professional appointed by Hon'ble National Company Law Tribunal, Mumbai Bench, Mumbai.

controls and their adequacy

1 place adequate internal financial controls across the organization. The same is subject to review periodically cell for its effectiveness.



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Acknowledgements

Your Directors would like to express their sincere appreciation for the co-operation and assistance received from stakeholders and other business constituents during the year under review.

For and on behalf of the Board of Directors

Rakesh Gupta	Vinay Soni
Director	Director
DIN: 00130829	DIN: 08567944

Mumbai
May 25, 2022



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Annexure –A

Conservation of Energy-

The steps taken or impact on conservation of energy The Company requires energy for its operations and the Company is making all efforts to conserve energy by monitoring energy costs and periodically reviews of the consumption of energy. It also takes appropriate steps to reduce the consumption through efficiency in usage and timely maintenance / installation / up gradation of energy saving devices, wherever applicable.

The steps taken by the Company for utilizing alternate sources of energy

The capital investment on energy conservation equipments

Technology Absorption-

The efforts made towards technology absorption

The Company uses latest technology and equipments into the business. Further the Company is not engaged in any manufacturing activities.

The benefits derived like product improvement, cost reduction, product development or import substitution

In case of imported technology (imported during the last three years reckoned from the beginning of the financial year)

The details of technology imported

The year of import

Whether technology been fully absorbed

If not fully absorbed, areas where absorption has not taken place, and the reasons thereof.

The expenditure incurred on Research and development

The Company has not spent any amount towards research and developmental activities and has been active in harnessing and tapping the latest and the best technology in the industry.

Foreign Exchange Earnings and Outgo:

Total Foreign Exchange earned : Rs. Nil

Total Foreign Exchange outgo : Rs. Nil



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[700500] Disclosures - Signatories of financial statements**Details of directors signing financial statements [Table]**

..(1)

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

Directors signing financial statements [Axis]	1	2
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
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	RAKESH	VINAY
Last name of director	GUPTA	SONI
Designation of director	Director	Director
Director identification number of director	00130829	08567944
Date of signing of financial statements by director	25/05/2022	25/05/2022

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[700400] Disclosures - Auditors report**Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table]****..(1)**

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

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]
	01/04/2021 to 31/03/2022
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	1.In respect of Fixed Assets :
Disclosure in auditors report relating to inventories	2.In respect of its inventories: There is no inventory maintained by entity.
Disclosure in auditors report relating to loans	Textual information (2) [See below]
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	4.In our opinion, the company has not granted any loans, investments and guarantees, therefore, Clause iv of the Companies (Auditor's Report) Order 2020 is not applicable to the company.
Disclosure in auditors report relating to deposits accepted	5.The company has not accepted deposits during the year.
Disclosure in auditors report relating to maintenance of cost records	6.The company is not required to maintain the cost records which has been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (3) [See below]
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (4) [See below]
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	10. (a) No money has been raised by way of public issue or follow-on offer (including debt instruments) and term loans were applied for the purposes for which those are raised.
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 (5) [See below]
Disclosure in auditors report relating to managerial remuneration	As per the Report
Disclosure in auditors report relating to Nidhi Company	12. In our opinion, the company is not Nidhi Company. Therefore, the clause xii of the Companies (Auditor's Report) Order 2020 is not applicable to the company.
Disclosure in auditors report relating to transactions with related parties	

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Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	(b) The company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	15. The company has not entered into any non-cash transactions with directors or persons connected with him.
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	16. The company is not required to be register under section 45-IA of the Reserve Bank of India Act, 1934. Hence clause xiv of the Companies (Auditor's Report) Order 2020 is not applicable.

Details regarding auditors [Table]

..(1)

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

Auditors [Axis]	1
	01/04/2021 to 31/03/2022
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	M/S AJAY AGARWAL & CO.
Name of auditor signing report	AGARWAL AJAY KUMAR
Firms registration number of audit firm	005972N
Membership number of auditor	084812
Address of auditors	1/42 LALITA PARK, LAXMI NAGAR VIKAS MARG, DELHI -110092
Permanent account number of auditor or auditor's firm	AAMFA5982D
SRN of form ADT-1	R02061521
Date of signing audit report by auditors	25/05/2022
Date of signing of balance sheet by auditors	25/05/2022

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

	01/04/2021 to 31/03/2022
Disclosure in auditor's report explanatory [TextBlock]	Textual information (7) [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	Yes
Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report	As per the Auditor's report

Textual information (2)**Disclosure in auditors report relating to loans**

Information and explanations given to us and on the basis of our examination of the books of account, the Company has is, secured or unsecured, to companies, firms, Limited Liability Partnerships or other parties listed in the register section 189 of the Companies Act, 2013. Consequently, the provisions of clauses iii of the order are not applicable to the

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Textual information (3)

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

7. In respect of statutory dues:

(a) The company is regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, , service tax, duty of customs, duty of excise, value added tax, and any other statutory dues with the appropriate authorities.

(b) The company does not have any dues of income tax or sales-tax or service tax or duty of customs or duty of excise or value added tax on account of any dispute.

Textual information (4)

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

8. Since no tax assessments during the year, hence no transactions has been surrendered as income during the year in tax assessments. Hence clause viii of the Companies (Auditor's Report) Order 2020 is not applicable.

Textual information (5)

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

11. (a) No fraud has been made by the company nor has any fraud on the Company by its officers or employees been noticed or reported during the year. (b) No report under subsection (12) of section 143 of the Companies Act has been filed in form ADT-4. (c) No whistle blowers complaints received during the year.

Textual information (6)

Disclosure in auditors report relating to transactions with related parties

13. All transactions with the related parties are in compliance with Section 188 and 177 of Companies Act, 2013 and have been disclosed in the Financial Statements etc as required by the accounting standards and Companies Act, 2013.



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Textual information (7)

Disclosure in auditor's report explanatory [Text Block]

AJAY AGARWAL & CO.
 CHARTERED ACCOUNTANTS
 PHONE NO.: +91-11-45874598 (O) +91-9811006446 (M)
 ROOM NO-203, 1/42, LALITA PARK
 LAXMI NAGAR, DELHI- 110092
 E-MAIL: ak8481@yahoo.com

INDEPENDENT AUDITOR'S REPORT

To the Members of Campion Properties Limited
 Report on the Standalone Financial Statements
 Qualified Opinion

We have audited the standalone financial statements of Campion Properties Limited ("the Company"), which comprise the balance sheet as at 31 st March 2022, and the statement of Profit and loss, statement of cash flows, and Statement of change in Equity for the year ended, and notes to the financial statement, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, except for the possible effect of matter described on the basis for Qualified Opinion Paragraph the aforesaid standalone financial statements give the information required by the Companies Act, 2013 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, 2022 and its loss, Changes in equity and its cash flow for the year ended on that date.

Basis for Qualified Opinion

We draw attention to Note No. 27(a) in the financial statement, which indicate that the company incurred a net loss of Rs.5,60,78,913 for the year ended 2021-22 and, as of that date Company's current liabilities exceeded its total assets by Rs. 74,18,97,891. The company is wholly owned subsidiary of Reliance Communications limited. Reliance Communications Ltd. is under resolution processed under The Insolvency and Bankruptcy Code 2016 (IBC). As a consequence, management and operation of the holding company is under the control and custody of Resolution Professionals (RPs) appointed vide Hon'ble NCLT orders dated May 18. These factor indicate that a material uncertainty exists that significant doubt on the company's ability to continue as going concern.

The company holds building on leased hold land with build up area of approximately 15000 square meters with multi-levelled basement parking, spread across two level and valued for 666 crores approximately as on 1st April 2015 by an independent valuer. Management estimates, current market of the property in the same range as on 31st March 2022, which exceeds the accumulated losses by approx. Rs. 600 crores. The company does not have any external borrowing and current liabilities consists of mainly borrowings from the holding and fellow subsidiary companies. The company is in process of exploring the opportunity for renting out the property. In view of the management's expectation of the successful renting of the property in near future, the financial statement has been prepared on the going concern basis. However, in view of the above uncertainties, we are unable to comment on the ability of the company to continue as a going concern and the consequential to accompanying financial statements, if any, that might have been necessarily had the financial statements prepared under liquidation basis.

We conducted our audit in accordance with Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Standalone financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibility of Management for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give true and fair view and are free from material misstatement, whether due to fraud or error.

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

Those Board of director are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence

ons of users taken on the basis of these financial statements.

n accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit.

the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit
ve to those risks, and obtain audit evidence that is sufficient and appro
material misstatement resulting from fraud is higher than for one resulti
omissions, misrepresentations, or the override of internal control.

inding of internal control relevant to the audit in order to design audit
circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether and
company has adequate internal financial controls system in place and the operating effectiveness of such controls.



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- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
 - Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020("the Order"), issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Companies Act, 2013, we report that in our opinion the said order is applicable to the company, hence comments on the matters specified in paragraphs 3 and 4 of the said order are required and are given in Annexure-1

2. As required by section 143(3) of the Act, we further 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 appears from our examination of those books;

(c) The standalone Balance Sheet, Statement of Profit & Loss and cash flow statement dealt with by this Report are in agreement with the books of account.

(d) In our opinion, the aforesaid standalone financial statements comply with the applicable Indian Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules 2014.

(e) The Going Concern matter described in basis for Qualified opinion selection related to Going Concern Paragraph above, in our opinion, may have an adverse effect on the functioning of the Company.

(f) On the basis of written representations received from the directors as on March 31, 2022 and taken on record by the Board of Directors, none of the directors are disqualified as on March 31, 2022 from being appointed as a director in terms of Section 164(2) of the Act.

(g) With respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls, refer to our separate report in Annexure-II.

(h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014 in our opinion and to the best of our information and according to the explanations given to us:-

(i) The Company does not have any pending litigations which would impact its financial position.

(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.

(iv) (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party.

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

(v) The company has not declared any dividend during the year under reference.

For M/S AJAY AGARWAL & CO.

Chartered Accountants

FRN No. 005972N

M. No. 084812

(CA AJAY KUMAR AGARWAL)

UDIN: 22084812AKINV6427



Auditor's Report

As per paragraph 1 of our report of even date to the members of Company, the report is dated 31st March, 2022.

We have checked as we considered appropriate and according to the information and explanations given to us that:

1. In respect of Fixed Assets :

(a) The company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets;

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(b) As explained to us, fixed assets have been physically verified by the management at reasonable intervals and no material discrepancies were noticed on such verification.

(c) Title deed of immovable property is held by the Company as Fixed Assets.

(d) The company has not revalued its Property, plant and equipment during the year.

(e) No proceedings have been initiated or are pending against the company for holding any benami property under Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rule made hereunder.

2. In respect of its inventories:

There is no inventory maintained by entity.

3. According to the information and explanations given to us and on the basis of our examination of the books of account, the Company has not granted any loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or other parties listed in the register maintained under Section 189 of the Companies Act, 2013. Consequently, the provisions of clauses iii of the order are not applicable to the Company.

4. In our opinion, the company has not granted any loans, investments and guarantees, therefore, Clause iv of the Companies (Auditor's Report) Order 2020 is not applicable to the company.

5. The company has not accepted deposits during the year.

6. The company is not required to maintain the cost records which has been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013.

7. In respect of statutory dues:

(a) The company is regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, and any other statutory dues with the appropriate authorities.

(b) The company does not have any dues of income tax or sales-tax or service tax or duty of customs or duty of excise or value added tax on account of any dispute.

8. Since no tax assessments during the year, hence no transactions has been surrendered as income during the year in tax assessments. Hence clause viii of the Companies (Auditor's Report) Order 2020 is not applicable.

9. The company does not have any loans or borrowings from financial institution or bank or debenture holders, therefore, the clause ix of the Companies (Auditor's Report) Order 2020 is not applicable to the company.

10. (a) No money has been raised by way of public issue or follow-on offer (including debt instruments) and term loans were applied for the purposes for which those are raised.

(b) The company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.

11. (a) No fraud has been made by the company nor has any fraud on the Company by its officers or employees been noticed or reported during the year.

(b) No report under subsection (12) of section 143 of the Companies Act has been filed in form ADT-4.

(c) No whistle blowers complaints received during the year.

12. In our opinion, the company is not Nidhi Company. Therefore, the clause xii of the Companies (Auditor's Report) Order 2020 is not applicable to the company.

13. All transactions with the related parties are in compliance with Section 188 and 177 of Companies Act, 2013 and have been disclosed in the Financial Statements etc as required by the accounting standards and Companies Act, 2013.

14. Since the Company does not have any operations and Section 138 of the Companies Act, 2013 is also not applicable, therefore, clause xiv of the Companies (Auditor's Report) Order 2020 is not applicable to the Company.

15. The company has not entered into any non-cash transactions with directors or persons connected with him.

16. The company is not required to be register under section 45-IA of the Reserve Bank of India Act, 1934. Hence clause xiv of the Companies (Auditor's Report) Order 2020 is not applicable.

17. The company has not incurred cash losses in the financial year and in the immediately preceding financial year.

18. There has been no instance of any resignation of the statutory auditors occurred during the year.

19. Material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of 1 year from the balance sheet date.

We draw attention to Note No. 27(a) in the financial statement. The Company is wholly owned subsidiary of Reliance Communications Limited. Reliance Communications Ltd. is under resolution processed under The Insolvency and Bankruptcy Code 2016 (IBC). As a consequence, management and operation of the holding company is under the control and custody of Resolution Professionals (RPs) appointed vide Hon'ble NCLT orders dated May 18. These factor indicate that a material uncertainty exists that significant doubt on the company's ability to continue as going concern.

20. Clause xx of the Companies (Auditor's Report) Order 2020 is not applicable to the company since there is no requirement of CSR Expenditure as per section 135 of the said act.

For M/S AJAY AGARWAL & CO.

Chartered Accountants

FRN No. 005972N

M. No. 084812

Place: New Delhi

(CA AJAY KUMAR AGARWAL)

Partner UDIN: 22084812AKINV16427

Auditor's Report



Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013. The Company has established internal financial controls over financial reporting of Campion Properties Limited for the year ended 31st March 2022. The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note

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on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India ('ICAI') and deemed to be prescribed under Section 143(10) of the Act, to the extent applicable to an audit of Internal Financial Controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

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

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2022, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For M/S AJAY AGARWAL & CO.

Chartered Accountants

FRN No. 005972N

M. No. 084812

Place: New Delhi

(CA AJAY KUMAR AGARWAL)

Date: 25.05.2022

Partner UDIN: 22084812AKINVL6427

[700700] Disclosures - Secretarial audit report

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

	01/04/2021 to 31/03/2022
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No



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[110000] Balance sheet

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

	31/03/2022	31/03/2021	31/03/2020
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	(A) 69,111	(B) 83,119	1,09,877
Investment property	(C) 7,99,346	(D) 8,13,774	
Other intangible assets	0	0	
Non-current financial assets [Abstract]			
Non-current investments	0	0	
Loans, non-current	0	0	
Total non-current financial assets	0	0	
Total non-current assets	8,68,457	8,96,893	
Current assets [Abstract]			
Inventories	0	0	
Current financial assets [Abstract]			
Current investments	0	0	
Trade receivables, current	(E) 0	(F) 0	
Cash and cash equivalents	(G) 2,102	(H) 2,220	
Loans, current	0	0	
Total current financial assets	2,102	2,220	
Other current assets	(I) 2,003	(J) 2,001	
Total current assets	4,105	4,221	
Total assets	8,72,562	9,01,114	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	(K) 35,636	(L) 35,636	35,636
Other equity	-7,77,534	-7,21,455	
Total equity attributable to owners of parent	-7,41,898	-6,85,819	
Non controlling interest	0	0	
Total equity	-7,41,898	-6,85,819	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	0	0	
Total non-current financial liabilities	0	0	
Provisions, non-current	0	0	
Total non-current liabilities	0	0	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	(M) 15,35,707	(N) 15,35,707	
Trade payables, current	(O) 43,694	(P) 8,561	
Other current financial liabilities	(Q) 34,902	(R) 42,508	
Total current financial liabilities	16,14,303	15,86,776	
Provisions, current	0	0	
Current tax liabilities	(S) 157	(T) 157	
Total current liabilities	16,14,460	15,86,933	
Total liabilities	16,14,460	15,86,933	
Total liabilities and equity	8,72,562	9,01,114	

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Footnotes

(A)

Note 2. Property, Plant and Equipment (Refer Note 1.2 b)				(Amount in Rs.'000)
Particulars	Furniture & Fittings	Office Equipment	Plant & Machinery	Total
Gross carrying value				
As at April 1, 2021	1,02,624	43,006	2,04,462	3,50,092
Additions	-	-	-	-
Disposals	-	-	-	-
As at March 31, 2022	1,02,624	43,006	2,04,462	3,50,092
Accumulated Depreciation				
As at April 1, 2021	97,010	40,855	1,29,108	2,66,973
Additions	242	-	13,767	14,009
Disposals	-	-	-	-
As at March 31, 2022	97,252	40,855	1,42,875	2,80,982
Closing net carrying value as at April 1, 2021	5,615	2,150	75,354	83,119
Closing net carrying value as at March 31 ,2022	5,373	2,150	61,587	69,111

Title deeds of Immovable Property not held in name of the Company- NO SUCH PROPERTY

(B)



(Amount in Rs.'000)

Furniture & Fittings

Office Equipment

Plant &

Total

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Gross carrying value

As at April 1, 2020	1,02,624	43,006	2,04,462	3,50,092
Additions	-	-	-	-
Disposals	-	-	-	-
As at March 31, 2021	1,02,624	43,006	2,04,462	3,50,092
Accumulated Depreciation				
As at April 1, 2020	85,805	40,855	1,13,555	2,40,215
Additions	11,205	-	15,553	26,758
Disposals	-	-	-	-
As at March 31, 2021	97,010	40,855	1,29,108	2,66,973
Closing net carrying value as at April 1, 2020	16,820	2,150	90,907	1,09,877
Closing net carrying value as at March 31, 2021	5,615	2,150	75,354	83,119

Title deeds of Immovable Property not held in name of the Company- NO SUCH PROPERTY

(C)

Note 3. Investment Property (Refer Note 1.2 c)		(Amount in Rs.'000)		
Particulars	Leasehold Land	Building	Total	
Gross carrying value				
As at April 1, 2021	1,64,627	8,07,464	9,72,091	
Additions	-	-	-	
	-	-	-	
31, 2022	1,64,627			
Accumulated Depreciation				



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As at April 1, 2021	30,737	1,27,580	1,58,317
Additions	1,663	12,765	14,428
Disposals	-	-	-
As at March 31, 2022	32,400	1,40,344	1,72,745
Closing net carrying value as at April 1, 2021	1,33,890	6,79,884	8,13,774
Closing net carrying value as at March 31, 2022	1,32,227	6,67,119	7,99,346

Title deeds of Immovable Property not held in name of the Company- No SUCH PROPERTY

(D)

(Amount in Rs.'000)			
Particulars	Leasehold Land	Building	Total
Gross carrying value			
As at April 1, 2020	1,64,627	8,07,464	9,72,091
Additions	-	-	-
Disposals	-	-	-
As at March 31, 2021	1,64,627	8,07,464	9,72,091
Accumulated Depreciation			
As at April 1, 2020	29,055	1,14,575	1,43,630
Additions	1,683	13,005	14,687
	-	-	-
As at March 31, 2021	30,738		
Closing net carrying value as at April 1, 2020	1,35,573	6,92,889	8,28,461



31, 2021

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Closing net carrying value as at March 31 ,2021	1,33,890	6,79,884	8,13,774

Title deeds of Immovable Property not held in name of the Company- No SUCH PROPERTY

(E)

Note 4. Trade Receivables	As at March 31 , 2022
(i) Undisputed, considered good	-
(ii) Undisputed, which have significant increase in credit risk	
(iii) Undisputed, credit impaired- outstanding for	
-Less than 6 months	
-6 months- 1 year	
-1-2 years	
-2-3 years	
-More than 3 years	82,636
Less: Provision for doubtful debts	(82,636)
	-
Total	-

(F)

Note 4. Trade Receivables	As at March 31, 2021
(i) Undisputed, considered good	-
(ii) Undisputed, which have significant increase in credit risk	
(iii) Undisputed, credit impaired- outstanding for	
-Less than 6 months	
-6 months- 1 year	
-1-2 years	



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-2-3 years	
-More than 3 years	82,636
Less: Provision for doubtful debts	(82,636)
	-
Total	-

(G)

Note 5. Cash and Cash Equivalent	As at March 31 , 2022
Balances with Banks	
Current Accounts	2,102
Cash on Hand	-
Total	2,102

(H)

	(Amount in Rs.'000)
Note 5. Cash and Cash Equivalent	As at March 31, 2021
Balances with Banks	
Current Accounts	2,220
Cash on Hand	-
Total	2,220

(I)



er Current Assets

Advance

Advance to Supplier and Contractors

(Amount in Rs.'000)

As at March 31 , 2022

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282

Prepaid Expenses	-
Security Deposits	18,484
Less: Provision for doubtful advances	(29,899)
Other Current Assets	2
Sub Total (A)	2
EMD Deposits	2,001
Sub Total (B)	2,001
Total	2,003

(J)

	(Amount in Rs.'000)
Note 7. Other Current Assets	As at March 31, 2021
Mobilization Advance	11,134
Advance to Supplier and Contractors	282
Prepaid Expenses	-
Security Deposits	18,484
Less: Provision for doubtful advances	(29,899)
Other Current Assets	-
Sub Total (A)	-
EMD Deposits	2,001
	2,001



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(K)

(Amount in Rs.'000)

Note 8. Share Capital

As at
March 31, 2022

Authorized

Equity Shares of Rs. 10/- each

(as at March 31, 2022, : 3,600,000 as at March 31, 2021: 3,600,000)

36,000

36,000

Issued, Subscribed & Fully Paid up

Equity Shares of Rs. 10/- each

(as at March 31, 2022, :3,563,601, as at March 31, 2021: 3,563,601)

35,636

35,636

*(Out of the above shares 3,553,601 are allotted as fully paid up under demerger scheme of Hotel Ranjit, New Delhi from ITDC to the company sanctioned by department of company affairs, Govt of India vide its order dated 12/7/2002 without payment being received. 3,563,601 equity shares are held by holding company: Reliance Communications Limited.

(a) Movements in equity share capital

As at March 31, 2022	As at March 31, 2021
No of Shares	Amount
No of Shares	Amount

No of Shares	Amount	No of Shares	Amount
35,636	356,360	35,636	356,360

At the beginning of the year

Issued during the year



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Balance at the end of the year

35,63,601 3,56,36,010 35,63,601 3,56,36,010

(b) The rights, preferences and restrictions attaching to equity shares including restrictions on the distribution of dividends and the repayment of capital;

The company has only one class of Equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of Liquidation of the company, the holder of equity share will be entitled to receive remaining assets of the company, after distribution of all the preferential amounts. The distribution will be in proportion to the number of the Equity shares held by the shareholders.

(c) Shares held by holding company

	As at March 31, 2022	As at March 31, 2021		
Equity Shares	No of Shares	Percentage	No of Shares	Percentage
Reliance Communications Limited and its nominee's*	35,63,601	100%	35,63,601	100%

*As per the records of the company, including its register of shareholder/ member and other declarations received from the shareholders regarding beneficial interest, the above shareholding represents both the legal and beneficial ownership of shares. Six shares are jointly held for statutory requirement with six individual of which Reliance Communication Limited has ownership and beneficial interest.



held by each shareholder holding more than

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As at
March 31, March 31,

	2022	2021		
Equity Shares	No of Shares	Percentage	No of Shares	Percentage
Reliance Communications Limited and its nominee's	35,63,601	100%	35,63,601	100%

(L)

		(Amount in Rs.'000)
Note 8. Share Capital		As at March 31, 2021
Authorized		
Equity Shares of Rs. 10/- each (as at March 31, 2022, : 3,600,000 as at March 31, 2021: 3,600,000)	36,000	
		36,000
Issued, Subscribed & Fully Paid up		
Equity Shares of Rs. 10/- each (as at March 31, 2022, :3,563,601, as at March 31, 2021: 3,563,601)	35,636	
		35,636

*(Out of the above shares 3,553,601 are allotted as fully paid up under demerger scheme of Hotel Ranjit, New Delhi from ITDC to the company sanctioned by department of company affairs, Govt of India vide its order dated 12/7/2002 without payment being received. 3,563,601 equity shares are held by holding company: Reliance Communications Limited.



ts in equity share capital

As at
Marc
2022

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	No of Shares	Amount	No of Shares	Amount
Balance at the beginning of the year	35,63,601	3,56,36,010	35,63,601	3,56,36,010
Add: Shares issued during the year	-	-	-	-
Balance at the end of the year	35,63,601	3,56,36,010	35,63,601	3,56,36,010

(b) The rights, preferences and restrictions attaching to equity shares including restrictions on the distribution of dividends and the repayment of capital;

The company has only one class of Equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of Liquidation of the company, the holder of equity share will be entitled to receive remaining assets of the company, after distribution of all the preferential amounts. The distribution will be in proportion to the number of the Equity shares held by the shareholders.

(c) Shares held by holding company

	As at March 31, 2022	As at March 31, 2021		
Equity Shares	No of Shares	Percentage	No of Shares	Percentage
Reliance Communications Limited and its nominee's*	35,63,601	100%	35,63,601	100%

*As per the records of the company, including its register of shareholder/ member and other declarations received from shareholders regarding beneficial interest, the holding represents both the legal and beneficial ownership of shares. Six shares are jointly held by the company and six individual members of which Reliance Communication Limited has ownership and beneficial interest.



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(d) Shares held by each shareholder holding more than 5% shares

		As at March 31, 2022	As at March 31, 2021		
Equity Shares		No of Shares	Percentage	No of Shares	Percentage
Reliance Communications Limited and its nominee's	35,63,601	100%	35,63,601	100%	

(M)

Note 10. Current Liabilities - Borrowings	As at March 31, 2022	
Unsecured		
Loan from Holding Company*	15,27,520	
Loan from Globalcom IDC Limited	8,188	
Total	15,35,707	

*Loan from the holding Company is Interest Free loan and payable on demand.

(N)

	(Amount in Rs.'000)	
Note 10. Current Liabilities - Borrowings	As at March 31, 2021	
Unsecured		
Loan from Holding Company*	15,27,520	
Loan from Globalcom IDC Limited	8,188	



Globalcom IDC Limited

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*Loan from the holding Company is Interest Free loan and payable on demand.

(O)

Note 11. Trade Payables	As at March 31, 2022
Total outstanding dues of Micro and Small Enterprise*	-
Total outstanding dues to creditors other than Micro and Small Enterprise	43,694
Outstanding from due date of payment for-	
Less than 1 year	35,133
1-2 years	1,454
2-3 years	-
More than 3 years	7,107
Disputed Dues-MSME	-
Disputed Dues- Others	-
Total	43,694
*Note: There are no outstanding dues to Micro, Medium and Small Scale Business Enterprises. This information as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006 has been determined to the extent such parties have been identified on the basis of information available with the Company	

(P)



Trade Payables

(Amount in Rs.'000)

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Total outstanding dues of Micro and Small Enterprise*

-

Total outstanding dues to creditors other than Micro and Small Enterprise	8,561
Outstanding from due date of payment for-	
Less than 1 year	1,454
1-2 years	-
2-3 years	-
More than 3 years	7,107
Disputed Dues-MSME	-
Disputed Dues- Others	-
Total	8,561
*Note: There are no outstanding dues to Micro, Medium and Small Scale Business Enterprises. This information as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006 has been determined to the extent such parties have been identified on the basis of information available with the Company	

(Q)

	(Amount in Rs.'000)
Note 12. Other Current Liabilities	As at March 31, 2022
Statutory Due Payable	
TDS Payable	10
Payable	-
Expenses Payable	34,892



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Security Deposit	-
Interest on Property tax Payable	-
Total	34,902

(R)

	(Amount in Rs.'000)
Note 12. Other Current Liabilities	As at March 31, 2021
Statutory Due Payable	
TDS Payable	12
Service Tax Payable	-
Labour Cess	-
Expenses Payable	42,496
Security Deposit	-
Interest on Property tax Payable	-
Total	42,507

(S)

	(Amount in Rs.'000)
Note 13. Current Tax Liability	As at March 31, 2022
Provision for Income Tax	157
Total	157



(Amount in

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Provision for Income Tax	157
Total	157

[210000] Statement of profit and loss**Earnings per share [Table]**

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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] -15.74	[INR/shares] -15.54	[INR/shares] -15.74	[INR/shares] -15.54
Total basic earnings (loss) per share	[INR/shares] -15.74	[INR/shares] -15.54	[INR/shares] -15.74	[INR/shares] -15.54
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] -15.74	[INR/shares] -15.54	[INR/shares] -15.74	[INR/shares] -15.54
Total diluted earnings (loss) per share	[INR/shares] -15.74	[INR/shares] -15.54	[INR/shares] -15.74	[INR/shares] -15.54

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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	(A) 0	(B) 0
Other income	(C) 16	(D) 0
Total income	16	0
Expenses [Abstract]		
Cost of materials consumed	0	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	0	0
Finance costs	0	0
Depreciation, depletion and amortisation expense	(E) 28,436	(F) 41,445
Other expenses	(G) 27,659	(H) 13,928
Total expenses	56,095	55,373
Profit before exceptional items and tax	-56,079	-55,373
Total profit before tax	-56,079	-55,373
Tax expense [Abstract]		
Current tax	0	0
Total tax expense	0	0
Total profit (loss) for period from continuing operations	-56,079	-55,373
Tax expense of discontinued operations	0	0
Total profit (loss) from discontinued operations after tax	0	0
Total profit (loss) for period	-56,079	-55,373
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	No	No
Other comprehensive income net of tax [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	0	0
Components of other comprehensive income that will be reclassified to profit or loss, net of tax [Abstract]		
Exchange differences on translation net of tax [Abstract]		
Total other comprehensive income, net of tax, exchange differences on translation	0	0
Debt instrument through other comprehensive income Net of tax [Abstract]		
Other comprehensive income, net of tax, Debt instrument through other comprehensive income	0	0
Cash flow hedges net of tax [Abstract]		
Total other comprehensive income, net of tax, cash flow hedges	0	0
Hedges of net investment in foreign operations net of tax [Abstract]		
Total other comprehensive income, net of tax, hedges of net investments in foreign operations	0	0
Change in value of time value of options net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of time value of options	0	0
Change in value of forward elements of forward contracts net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of forward elements of forward contracts	0	0
Change in value of foreign currency basis spreads net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of foreign currency basis spreads	0	0
Other comprehensive income, net of tax, net change in regulatory deferral account related to items that will be reclassified to profit or loss [Abstract]		
Other comprehensive income, net of tax, net change in regulatory deferral account related to items that will be reclassified to profit or loss		
Financial assets measured at fair value through other comprehensive income net of tax [Abstract]		



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Total other comprehensive income, net of tax, financial assets measured at fair value through other comprehensive income	0	0
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	0	0
Total comprehensive income	-56,079	-55,373
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Other comprehensive income before tax [Abstract]		
Total other comprehensive income	0	0
Total comprehensive income	-56,079	-55,373
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -15.74	[INR/shares] -15.54
Total basic earnings (loss) per share	[INR/shares] -15.74	[INR/shares] -15.54
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -15.74	[INR/shares] -15.54
Total diluted earnings (loss) per share	[INR/shares] -15.74	[INR/shares] -15.54



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Footnotes

(A)

Note 14. Revenue from Operations	For Year ended March 31, 2022
Sale of services	
Rental Income	-
Total	-

(B)

Note 14. Revenue from Operations	For Year ended March 31, 2021
Sale of services	
Rental Income	-
Total	-

(C)

Note 15. Other Income	For Year ended March 31, 2022
Interest received on	
Fixed Deposits	-
Others	1
Miscellaneous Income (Interest on Electricity Security Deposit)	15.167
Total	16

(D)

Note 15. Other Income	For Year ended March 31, 2021
Interest received on	
Fixed Deposits	-
Others	1
Miscellaneous Income (Interest on Electricity Security Deposit)	-



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Total

-

(E)

Note 16. Depreciation

For Year ended
March 31, 2022

Property, Plant and Equipment

14,009

Investment Property

14,428

Total

28,436

(F)

Note 16. Depreciation

For Year ended
March 31, 2021

Property, Plant and Equipment

26,758

Investment Property

14,687

Total

41,446

(G)

Note 17. Other Expenses

For Year ended
March 31, 2022

Lease Rent

6,513

Rates & Taxes

6,444

Legal & Professional

28

Sitting Fees

-

Insurance -Fixed Assets

1,779

Service Tax

-

GST

DS



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Interest on Property Tax demand	7,870
Payment to auditors (refer note no. 19)	112
Other Miscellaneous Expenses	2
Water Expenses	4,912
Electricity Expense	0
Total	27,659

Note 18	Payment to Auditors	
	Particulars	For Year ended March 31, 2022
	As auditors	
	Audit Fee	50
	Limited Review	45
	Tax audit	-
	Internal Financial Control	-
	In other Capacities	-
	Certification	-
	Total	95

(H)

Note 17. Other Expenses	For Year ended March 31, 2021
Lease Rent	4,675
es	7,581
essional	



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Insurance -Fixed Assets	1,454
Interest on Service Tax	-
Interest on GST	-
Interest on TDS	-
Interest on Property Tax demand	-
Payment to auditors (refer note no. 19)	108
Other Miscellaneous Expenses	2
Water Expenses	-
Electricity Expense	-
Total	13,928

Note 18	Payment to Auditors	
	Particulars	For Year ended March 31, 2021
	As auditors	
	Audit Fee	50
	Limited Review	45
	Tax audit	-
	Internal Financial Control	-
	In other Capacities	-
	Certification	-
	Total	95



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

..(1)

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

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-56,079	-55,373		-56,079
Total comprehensive income	-56,079	-55,373		-56,079
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Total deductions to reserves	0	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Total other changes in equity	0	0		0
Total increase (decrease) in equity	-56,079	-55,373		-56,079
Other equity at end of period	-7,77,534	-7,21,455	-6,66,082	-7,77,534

Statement of changes in equity [Table]

..(2)

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

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-55,373		-56,079	-55,373
Total comprehensive income	-55,373		-56,079	-55,373
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Total deductions to reserves	0		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Total other changes in equity	0		0	0
Total increase (decrease) in equity	-55,373		-56,079	-55,373
Other equity at end of period	-7,21,455	-6,66,082	-7,77,534	-7,21,455

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Statement of changes in equity [Table]

..(3)

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

Components of equity [Axis]	Reserves [Member]	Retained earnings [Member]		
		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		-56,079	-55,373	
Total comprehensive income		-56,079	-55,373	
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Total deductions to reserves		0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings		0	0	
Total other changes in equity		0	0	
Total increase (decrease) in equity		-56,079	-55,373	
Other equity at end of period	-6,66,082	-7,77,534	-7,21,455	-6,66,082

Statement of changes in equity [Table]

..(4)

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

Components of equity [Axis]	Other retained earning [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Other equity [Abstract]			
Statement of changes in equity [Line items]			
Equity [Abstract]			
Changes in equity [Abstract]			
Comprehensive income [Abstract]			
Profit (loss) for period	-56,079	-55,373	
Total comprehensive income	-56,079	-55,373	
Other changes in equity [Abstract]			
Deductions to reserves [Abstract]			
Total deductions to reserves	0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]			
Total appropriations for dividend, dividend tax and retained earnings	0	0	
Total other changes in equity	0	0	
Total increase (decrease) in equity	-56,079	-55,373	
Other equity at end of period	-7,77,534	-7,21,455	-6,66,082

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of notes on changes in equity [TextBlock]	Textual information (8) [See below]	Textual information (9) [See below]



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Textual information (8)

Disclosure of notes on changes in equity [Text Block]

Statement of Changes in Equity for the year ended March 31, 2022

Particulars	(Amount in Rs.'000)			
	Share capital	Retained Earning	Other Comprehensive Income	Total Equity
As at April 1, 2021	35,636	(7,21,455)		(6,85,819)
Net Profit/ loss for the period	-	(56,079)	-	(56,079)
Actuarial (gain)/loss in respect of defined benefit plan	-		-	-
Fair value change on available for sale financial assets	-		-	-
As at March 31, 2022	35,636	(7,77,534)	-	(7,41,898)



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Textual information (9)

Disclosure of notes on changes in equity [Text Block]

Statement of Changes in Equity for the year ended March 31, 2022

				(Amount in Rs.'000)
Particulars	Share capital	Retained Earning	Other Comprehensive Income	Total Equity
As at 1 April 2020	35,636	(6,66,082)	-	(6,30,446)
Net Profit	-	(55,373)	-	(55,373)
Deferred Tax Assets/ (Liabilities) Adjustment	-	-	-	-
As at March 31, 2021	35,636	(7,21,455)	-	(6,85,819)

[320000] Cash flow statement, indirect

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
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	-56,079	-55,373	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for decrease (increase) in other current assets	-2	0	
Adjustments for increase (decrease) in trade payables, current	35,133	1,454	
Adjustments for increase (decrease) in other current liabilities	-7,606	12,344	
Adjustments for depreciation and amortisation expense	28,436	41,446	
Total adjustments for reconcile profit (loss)	55,961	55,244	
Net cash flows from (used in) operations	-118	-129	
Net cash flows from (used in) operating activities	-118	-129	
Cash flows from used in investing activities [Abstract]			
Net cash flows from (used in) investing activities	0	0	
Cash flows from used in financing activities [Abstract]			
s from (used in) financing activities	0	0	
crease) in cash and cash equivalents before effect of changes	-118	-129	
crease) in cash and cash equivalents			
equivalents cash flow statement at end of period			349



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[610100] Notes - List of accounting policies

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of significant accounting policies [TextBlock]	Textual information (10) [See below]	Textual information (11) [See below]

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Textual information (10)

Disclosure of significant accounting policies [Text Block]

Notes
forming part
of Financial
Statements
for the year
ended
March 31,
2022

Note 1.
Corporate
Information,
Basis of
Preparation
of Financials
and
Significant
Accounting
Policies

1.1 Background of the Company:

a. Corporate Information

Campion Properties Limited ("the Company" or "CAPL"), having CIN number U55101MH2001PLC218815, was incorporated on August 23, 2001 having its registered office at H Block, 1st Floor Dhirubhai Ambani Knowledge City, Navi Mumbai, Thane, Maharashtra 400710.

The company has been formed to carry on business of leasing of property at Maharaja Ranjit Singh Marg for commercial/ business office.

1 Basis of preparation of Financial Statements :



Statement of Compliance

The financial statements are prepared under historical cost convention generally accepted accounting principles (GAAP) in India and standards specified under Section 133 the Companies Act, 2013 ("Companies (Indian Accounting Standards) Rules 2015, Companies Amendment Rules 2016 and other provisions of the Act, to the extent notified applicable as well as

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applicable guidance notes and pronouncements of the Institute of Chartered Accountants of India (ICAI).

For all the periods up to and including 31 March 2016, the Company prepared its financial statements in accordance with Generally Accepted Accounting Principles (GAAP) in India, accounting standards specified under Section 133 of the Companies Act, 2013, the Companies Act, 2013 (to the extent notified and applicable), applicable provisions of the Companies Act, 1956. The Company followed the provisions of Ind AS 101 in preparing its opening Ind AS Balance Sheet as of the date of transition, viz. 1 April 2015. Some of the Company's Ind AS accounting policies used in



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the opening Balance Sheet are different from its previous GAAP policies applied as at 31 March 2015, but no additional transitional adjustments were required as correspond to previous applicable Accounting Standards.

b. Basis of Measurement

These financial statements are prepared in accordance with Indian Accounting Standards (IND ASs) with the going-concern principle and on a historical cost basis except for Certain Financial Assets and Liabilities that are measured at Fair Value (Refer Accounting Policy Regarding Financial Instruments). The methods used to measure fair values are discussed below.

The presentation and grouping of individual items in the Balance Sheet, the Statement of Profit & Loss, the Cash Flow statement and the Statement of Changes in Equities are based on the principle of materiality.

The company's accounting policies and disclosures require the measurement of fair values for financial instruments.

The company has an established control framework with respect to the measurement of fair values. The management regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then management assesses the evidence obtained from the third parties to support the conclusion that such valuations meet the requirements of Ind AS, including the level in the fair value hierarchy in which such valuations should be classified.

When measuring the fair value of a financial asset or a financial liability, the company uses observable market data as far as possible. Fair values are categorized into a hierarchy based on the inputs used in the valuation technique:

- Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities
- Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).



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Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. The



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company recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred. (Refer to note 21 for information on detailed disclosures pertaining to measurement of fair values)

c. Functional and presentation currency

These financial statements are presented in Indian Rupees which is presentation currency of the company. All amounts have been rounded off to the nearest thousand, unless otherwise stated.

d. Current and non-current classification

The Company presents assets and liabilities in the balance sheet based on current/non-current classification.

An asset is classified as current if:

It is expected to be realised, or is intended to be sold or consumed, in the normal operating cycle;

It is held primarily for the purpose of trading; or

It is expected to realise the asset within 12 months after the reporting period; or

The asset is a cash or equivalent unless it is restricted from being available for at least 12 months after the reporting period.

other assets are classified as non-current.



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Similarly, a liability is classified as current if:

- It is expected to be settled in the normal operating cycle; or
- It is held primarily for the purpose of trading; or
- It is due to be settled within 12 months after the reporting period; or
- The Company does not have an unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. Terms of a liability that could result in its settlement by the issue of equity instruments at the option of the counterparty does not affect this classification.

All other liabilities are classified as non-current.

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

e. Use of Estimates :

The preparation and presentation of Financial Statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities and disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates is recognised in the period in which the results are known / materialised. Estimates and underlying assets are reviewed on going basis. Revisions to accounting estimates are recognised prospectively.



Significant accounting policies

A summary of the significant accounting policies applied in the preparation of the financial statements are as given below. These accounting policies have been applied consistently to all periods

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presented in the financial statements.

The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 16 & Ind AS 40 retrospectively and continue to use the previous GAAP carrying amount as a



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deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of property, plant and equipment and investment property as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

a Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

a.1 Financial assets

a.1.1 Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

a.1.2 Subsequent measurement

Debt instruments:

Subsequent measurement of debt instruments depends on the company's business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the company classifies its debt instruments:

Debt instruments at amortized cost

A 'debt instrument' is measured at the amortised cost if both the following conditions are met:

- a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- Contractual terms of the asset give rise on specified dates to cash flows that are solely payments principal and interest (SPPI) on the principal amount outstanding.



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After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. This category generally applies to trade and other receivables.

Debt instrument measured at fair value through other comprehensive income (FVTOCI):

A 'debt instrument' is classified as at the FVTOCI if both of the following criteria are met:

- a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- b) The asset's contractual cash flows represent SPPI

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the company recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the P&L. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to P&L. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

Debt instrument at FVTPL (Fair value through profit or loss)

Any debt instrument, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL. In addition, the company may elect to designate a debt instrument, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as 'accounting mismatch').



Equity investments :

Equity investments in scope of Ind-AS 109 are measured at fair value. Equity instruments that are held for trading are classified as at FVTPL. For all other equity instruments, the company decides

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to classify the same either as at FVOCI or FVTPL. The Company makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

If the company decides to classify an equity instrument as at FVOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to profit and loss, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the profit and loss.

a.1.3 Derecognition

A financial asset is primarily derecognised when:

- I) The rights to receive cash flows from the asset have expired, or
- II) The company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the company has transferred substantially all the risks and rewards of the asset, or (b) the company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

a.1.4 Impairment of financial assets

The company assesses on a forward looking basis the expected credit losses associated with its assets carried at amortised cost. The impairment methodology applied depends on whether there has been a significant increase in the credit risk.



a practical expedient, the company uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables, as permitted by Ind AS 109. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward-looking estimates. At every reporting date, the provision is updated and changes in the forward-looking estimates are ana

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a.2 Financial liabilities

a.2.1 Initial recognition and measurement

All financial liabilities are recognised initially at fair value, in the case of loans, borrowings and payables, net of directly attributable transaction costs. Financial liabilities include trade and other payables, loans and borrowings including bank overdrafts and derivative financial instruments.

a.2.2 Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at amortized cost

After initial measurement, such financial liabilities are subsequently measured at amortized cost using the EIR method. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance costs in the profit or loss. This category generally applies to trade payables and other contractual liabilities.

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the company that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Gains or losses on liabilities held for trading are recognised in the profit or loss.



rowings

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After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.

b. Property, Plant & Equipment :

Initial recognition and measurement

Property, Plant and Equipment are stated at cost/ fair value net of Modvat/ Cenvat and include amount added on revaluation less accumulated depreciation, amortisation and impairment loss, if any. Subsequent Expenditure is capitalised only if it is probable that future economic benefits associated with the expenditure will flow to the company. All costs including borrowing financing cost of qualifying assets till commencement of commercial operations, net charges of foreign exchange contracts and adjustments arising up to March 31, 2007 from exchange rate variations relating to borrowings attributable to fixed asset are capitalised.

Cost of an item of PPE comprises its purchase price, including import duties and non refundable purchase taxes after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.



recognition

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An item of Property, Plant and Equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in statement of Profit & Loss in the year the asset is derecognised.

The asset's residual values, useful lives and methods are reviewed, and adjusted if appropriate, at each financial year end.

c. Investment Properties

Initial recognition and measurement:

Investment Properties are, properties held for rental income and/ or capital appreciation, initially measured at cost including transaction cost and stated at cost net of Modvat/ Cenvat, Value Added Tax and include amount added on revaluation less accumulated depreciation and amortisation based on Straight Line Method, impairment loss, if any.

Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any.

Though the Company measures investment property using cost based measurement, the fair value of investment property is disclosed in the notes. Fair values are determined based on valuation performed by qualified and experienced Independent Valuer.

Transition to Ind AS:

The company has availed the deemed cost exemption in relation to the Investment Property on the date of transition.

Derecognition:

Investment properties are derecognised either when they have been disposed of or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in profit or loss in the period of derecognition.



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d. Intangible Assets other than Goodwill

Initial recognition and measurement

Intangible assets, namely computer software are amortised on Straight Line Method, over the balance period of Licenses starting from the date of acquisition or commencement of commercial services, whichever is later.

The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 38 retrospectively and continue to use the previous GAAP carrying amount as a deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of intangible assets as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

Derecognition

An intangible asset is derecognized when no future economic benefits are expected from their use or upon their disposal. Gains and losses on disposal of an item of intangible assets are determined by comparing the proceeds from disposal with the carrying amount of intangible assets and are recognized in the statement of profit and loss.

e. Depreciation & Amortisation:

(i) Depreciation on Property, Plant and Equipment's

Depreciation on Property, Plant and Equipment's is provided on the Straight Line Method rates over the useful lives as prescribed in the Schedule II to the Companies Act, 2013.

Depreciation on additions to/deductions from property, plant & equipment during the year is charged on pro-rata basis from/up to the month in which the asset is available for use/disposed.



ime of Assets

rniture & Fittings

Life in
years

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Office Equipment	Years

Plant & Machinery	15 Years

(ii) Amortisation:

Intangible Assets are amortized over the remaining on straight line method as per Ind AS – 38 as prescribed in Schedule – II of the Companies Act, 2013. Cost of software recognized as intangible asset, is amortized on straight line method over a period of legal right to use or 3 years, whichever is less.

(iii) Depreciation on Investment Property

Name of Assets	Life in years

Building	60 Years

Leasehold Improvements	99 Years (lease period)

f. Impairment of Non- Financial Assets :

The carrying amounts of the Company's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment considering the provisions of Ind AS 36 'Impairment of Assets'. If any such indication exists, then the asset's recoverable amount is estimated.

Goodwill and intangible assets that have an indefinite useful life are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they may be impaired. Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognised in prior counting period is increased / reversed where there is change in the estimate of recoverable value. e recoverable value is higher of net selling price and value in use.



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g. Borrowing Cost :

Borrowing costs that are directly attributable to the acquisition, construction/exploration/ development or erection of qualifying assets are capitalized as part of cost of such asset until such time the assets are substantially ready for their intended use. Qualifying assets are assets which take a substantial period of time to get ready for their intended use or sale.

When the Company borrows funds specifically for the purpose of obtaining a qualifying asset, the borrowing costs incurred are capitalized. When Company borrows funds generally and uses them for the purpose of obtaining a qualifying asset, the capitalization of the borrowing costs is computed based on the weighted average cost of general borrowing that are outstanding during the period and used for the acquisition, construction/exploration or erection of the qualifying asset.

Capitalization of borrowing costs ceases when substantially all the activities necessary to prepare the qualifying assets for their intended uses are complete. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Income earned on temporary investment of the borrowings pending their expenditure on the qualifying assets is deducted from the borrowing costs eligible for capitalization. Borrowing costs include exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs. Other borrowing costs are recognized as an expense in the year in which they are incurred.

h. Provisions :



A provision is recognized if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows. If the effect of the time value of money is not material, provisions are determined by discounting the expected future cash flows at the current market assessments of the time value of money. When discounting is used, the increase in the provision due to the time value of money is recognized as an expense in the year in which they are incurred.

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The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation.

i. Employee benefits

Long Term Benefits

I. Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into separate entities and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognized as an employee benefits expense in profit or loss in the period during which services are rendered by employees.

Contributions to defined contribution schemes such as Provident Fund, etc. are charged to the Statement of Profit and Loss, as and when incurred.

II. Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan like gratuity.

The Company's net obligation in respect of defined benefit plans is calculated separately for each plan by estimating the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value. Any unrecognized past service costs and the fair value of any plan assets are deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations and that are denominated in the same currency in which the benefits are expected to be paid.

The calculation is performed annually by a qualified actuary using the projected unit credit method. When the calculation results in a benefit to the Company, the recognized asset is limited to the total of any unrecognized past service costs and the present value of expected future refunds from the plan or reductions in future contributions. An economic benefit is available to the Company if it is realizable during the settlement of the plan liabilities. Any actuarial gains or losses are recognized in the period in which they arise.



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When the benefits of a plan are improved, the portion of the increased benefit relating to past service



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by employees is recognized in profit or loss on a straight-line basis over the average period until the benefits become vested. To the extent that the benefits vest immediately, the expense is recognized immediately in profit or loss.

III. Other long-term employee benefits

Benefits under the Company's leave encashment constitute other long term employee benefits.

The Company's net obligation in respect of leave encashment is the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations. The calculation is performed using the projected unit credit method. Any actuarial gains or losses are recognized in profit or loss in the period in which they arise.



ort-term benefits

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All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. These benefits include compensated absences such as paid annual

leave and sickness leave. The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognized as an expense during the period.

j. Lease

In respect of Operating Leases, lease rentals are expensed on straight line basis with reference to the term of lease unless the payments to the lessor are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases, except for lease rentals pertaining to the period up to the date of commencement of commercial operations, which are capitalised.

Where the lessor effectively retains substantially all risk and benefits of ownership of the leased assets they are classified as operating lease. Operating lease payments are recognised as an expense in the Statement of Profit and Loss.

In respect of Finance Leases, the lower of the fair value of the assets and present value of the minimum lease rentals is capitalised as Fixed Assets with corresponding amount shown as liabilities for leased assets. The principal component in lease rental in respect of the above is adjusted against liabilities for leased assets and the interest component is recognised as an expense in the year in which the same is incurred except in case of assets used for capital projects where it is capitalised.

k. 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.



Interest income on investment is recognised on time proportion basis. Dividend is considered when right to receive is established.

l. Foreign Currency Transactions

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(i) Transactions denominated in foreign currencies are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

(ii) Foreign currency monetary items (assets and liabilities) are retranslated using the exchange rate prevailing at the reporting date.

(iii) Non-monetary items, which are measured in terms of historical cost denominated in foreign currency, are reported using the exchange rate at the date of the transaction.

(iv) Gains and losses, if any, at the year-end in respect of monetary assets and monetary liabilities are recognised in the Statement of Profit and Loss except in case of gains or losses arising on long term foreign currency monetary items relating to the acquisition of depreciable assets which are added to or deducted from the cost of such assets.

m. Earnings per share :

In determining Earning per Share, the company considers the net profit after tax and includes the post tax effect of any extra-ordinary / exceptional item. The number of shares used in computing Basic Earnings per Share is the weighted average number of shares, excluding owned by the Trust, outstanding during the period. Dilutive earning per share is computed and disclosed after adjusting effect of all dilutive potential equity shares, if any except when results will be anti dilutive. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date.

n. Accounting for Taxes on Income :

Provision for current tax represents the amount that would be payable based on computation of tax per the provisions of the Income Tax Act, 1961. Current tax is determined based on the amount of tax payable in respect of taxable income for the year after taking into consideration benefits deductible under the Income Tax Act, 1961. Current tax expense is recognized in profit or loss except to the extent that it relates to items recognized directly in other comprehensive income, in which case it is recognized in OCI or equity.



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Deferred tax represents the effect of timing difference between the carrying amount of assets and liabilities in the consolidated financial statement and the corresponding tax base used in computation of taxable income. Deferred Tax Liabilities are generally accounted for all taxable temporary differences. The deferred tax asset is recognised for all deductible temporary differences, carried forward of unused tax credits and unused tax losses, to the extent that is probable that taxable profit will be available against which those deductible temporary differences can be utilised.

Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current income tax assets against current income tax liabilities and when the deferred income tax assets and liabilities relate to income tax levied by the same taxation authority on either the same taxable entity or different taxable entities where there is an intention to settle the balances on a net or simultaneous basis.

Deferred Tax assets / Liabilities are not recognised for initial recognition of Goodwill or of an asset or liability in a transition that is not a business combination and at the time of transaction affects neither the accounting profit nor taxable profit/(loss), MAT credit is recognised as an asset only if there is convincing evidence that the Company will pay normal income tax during the specified period.

o. Cash and Cash Equivalents:

Cash comprises of Cash on Hand, Cheques on Hand and demand deposits with Banks. Cash Equivalents are short term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risks of changes in value.



ish flow statement

ish flow statement is prepared in accordance with the indirect method of Cash Flows'.

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q. Contingent liabilities :

Contingent liabilities are possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Contingent liabilities are disclosed on the basis of judgment of the management/independent experts. These are reviewed at each balance sheet date and are adjusted to reflect the current management estimate.

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Textual information (11)

Disclosure of significant accounting policies [Text Block]

Notes
forming part
of Financial
Statements
for the year
ended
March 31,
2022

Note 1.
Corporate
Information,
Basis of
Preparation
of Financials
and
Significant
Accounting
Policies

1.1 Background of the Company:

a. Corporate Information

Campion Properties Limited ("the Company" or "CAPL"), having CIN number U55101MH2001PLC218815, was incorporated on August 23, 2001 having its registered office at H Block, 1st Floor Dhirubhai Ambani Knowledge City, Navi Mumbai, Thane, Maharashtra 400710.

The company has been formed to carry on business of leasing of property at Maharaja Ranjit Singh Marg for commercial/ business office.

1 Basis of preparation of Financial Statements :



Statement of Compliance

The financial statements are prepared under historical cost convention generally accepted accounting principles (GAAP) in India and standards specified under Section 133 the Companies Act, 2013 ("Companies (Indian Accounting Standards) Rules 2015, Companies Amendment Rules 2016 and other provisions of the Act, to the extent notified applicable as well as

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applicable guidance notes and pronouncements of the Institute of Chartered Accountants of India (ICAI).

For all the periods up to and including 31 March 2016, the Company prepared its financial statements in accordance with Generally Accepted Accounting Principles (GAAP) in India, accounting standards specified under Section 133 of the Companies Act, 2013, the Companies Act, 2013 (to the extent notified and applicable), applicable provisions of the Companies Act, 1956. The Company followed the provisions of Ind AS 101 in preparing its opening Ind AS Balance Sheet as of the date of transition, viz. 1 April 2015. Some of the Company's Ind AS accounting policies used in



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the opening Balance Sheet are different from its previous GAAP policies applied as at 31 March 2015, but no additional transitional adjustments were required as correspond to previous applicable Accounting Standards.

b. Basis of Measurement

These financial statements are prepared in accordance with Indian Accounting Standards (IND ASs) with the going-concern principle and on a historical cost basis except for Certain Financial Assets and Liabilities that are measured at Fair Value (Refer Accounting Policy Regarding Financial Instruments). The methods used to measure fair values are discussed below.

The presentation and grouping of individual items in the Balance Sheet, the Statement of Profit & Loss, the Cash Flow statement and the Statement of Changes in Equities are based on the principle of materiality.

The company's accounting policies and disclosures require the measurement of fair values for financial instruments.

The company has an established control framework with respect to the measurement of fair values. The management regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then management assesses the evidence obtained from the third parties to support the conclusion that such valuations meet the requirements of Ind AS, including the level in the fair value hierarchy in which such valuations should be classified.

When measuring the fair value of a financial asset or a financial liability, the company uses observable market data as far as possible. Fair values are categorized into a fair value hierarchy based on the inputs used in the valuation technique. The hierarchy has three levels: Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities; Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).



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Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. The



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company recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred. (Refer to note 21 for information on detailed disclosures pertaining to measurement of fair values)

c. Functional and presentation currency

These financial statements are presented in Indian Rupees which is presentation currency of the company. All amounts have been rounded off to the nearest thousand, unless otherwise stated.

d. Current and non-current classification

The Company presents assets and liabilities in the balance sheet based on current/non-current classification.

An asset is classified as current if:

It is expected to be realised, or is intended to be sold or consumed, in the normal operating cycle;

It is held primarily for the purpose of trading; or

It is expected to realise the asset within 12 months after the reporting period; or

The asset is a cash or equivalent unless it is restricted from being available for at least 12 months after the reporting period.

other assets are classified as non-current.



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Similarly, a liability is classified as current if:

- It is expected to be settled in the normal operating cycle; or
- It is held primarily for the purpose of trading; or
- It is due to be settled within 12 months after the reporting period; or
- The Company does not have an unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. Terms of a liability that could result in its settlement by the issue of equity instruments at the option of the counterparty does not affect this classification.

All other liabilities are classified as non-current.

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

e. Use of Estimates :

The preparation and presentation of Financial Statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities and disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates is recognised in the period in which the results are known / materialised. Estimates and underlying assets are reviewed on going basis. Revisions to accounting estimates are recognised prospectively.



Significant accounting policies

A summary of the significant accounting policies applied in the preparation of the financial statements are as given below. These accounting policies have been applied consistently to all periods

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presented in the financial statements.

The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 16 & Ind AS 40 retrospectively and continue to use the previous GAAP carrying amount as a



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deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of property, plant and equipment and investment property as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

a Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

a.1 Financial assets

a.1.1 Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

a.1.2 Subsequent measurement

Debt instruments:

Subsequent measurement of debt instruments depends on the company's business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the company classifies its debt instruments:

Debt instruments at amortized cost

A 'debt instrument' is measured at the amortised cost if both the following conditions are met:

- a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.



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After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. This category generally applies to trade and other receivables.

Debt instrument measured at fair value through other comprehensive income (FVTOCI):

A 'debt instrument' is classified as at the FVTOCI if both of the following criteria are met:

- a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- b) The asset's contractual cash flows represent SPPI

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the company recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the P&L. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to P&L. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

Debt instrument at FVTPL (Fair value through profit or loss)

Any debt instrument, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL. In addition, the company may elect to designate a debt instrument, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as 'accounting mismatch').



Equity investments :

Equity investments in scope of Ind-AS 109 are measured at fair value. Equity instruments that are held for trading are classified as at FVTPL. For all other equity instruments, the company decides

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to classify the same either as at FVOCI or FVTPL. The Company makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

If the company decides to classify an equity instrument as at FVOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to profit and loss, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the profit and loss.

a.1.3 Derecognition

A financial asset is primarily derecognised when:

- I) The rights to receive cash flows from the asset have expired, or
- II) The company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the company has transferred substantially all the risks and rewards of the asset, or (b) the company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

a.1.4 Impairment of financial assets

The company assesses on a forward looking basis the expected credit losses associated with its assets carried at amortised cost. The impairment methodology applied depends on whether there has been a significant increase in the credit risk.



As a practical expedient, the company uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables, as permitted by Ind AS 109. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward-looking estimates. At every reporting date, the provision is updated and changes in the forward-looking estimates are analysed.

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a.2 Financial liabilities

a.2.1 Initial recognition and measurement

All financial liabilities are recognised initially at fair value, in the case of loans, borrowings and payables, net of directly attributable transaction costs. Financial liabilities include trade and other payables, loans and borrowings including bank overdrafts and derivative financial instruments.

a.2.2 Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at amortized cost

After initial measurement, such financial liabilities are subsequently measured at amortized cost using the EIR method. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance costs in the profit or loss. This category generally applies to trade payables and other contractual liabilities.

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the company that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Gains or losses on liabilities held for trading are recognised in the profit or loss.



rowings

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After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.

b. Property, Plant & Equipment :

Initial recognition and measurement

Property, Plant and Equipment are stated at cost/ fair value net of Modvat/ Cenvat and include amount added on revaluation less accumulated depreciation, amortisation and impairment loss, if any. Subsequent Expenditure is capitalised only if it is probable that future economic benefits associated with the expenditure will flow to the company. All costs including borrowing financing cost of qualifying assets till commencement of commercial operations, net charges of foreign exchange contracts and adjustments arising up to March 31, 2007 from exchange rate variations relating to borrowings attributable to fixed asset are capitalised.

Cost of an item of PPE comprises its purchase price, including import duties and non refundable purchase taxes after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.



recognition

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An item of Property, Plant and Equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in statement of Profit & Loss in the year the asset is derecognised.

The asset's residual values, useful lives and methods are reviewed, and adjusted if appropriate, at each financial year end.

c. Investment Properties

Initial recognition and measurement:

Investment Properties are, properties held for rental income and/ or capital appreciation, initially measured at cost including transaction cost and stated at cost net of Modvat/ Cenvat, Value Added Tax and include amount added on revaluation less accumulated depreciation and amortisation based on Straight Line Method, impairment loss, if any.

Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any.

Though the Company measures investment property using cost based measurement, the fair value of investment property is disclosed in the notes. Fair values are determined based on valuation performed by qualified and experienced Independent Valuer.

Transition to Ind AS:

The company has availed the deemed cost exemption in relation to the Investment Property on the date of transition.

Derecognition:

Investment properties are derecognised either when they have been disposed of or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in profit or loss in the period of derecognition.



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d. Intangible Assets other than Goodwill

Initial recognition and measurement

Intangible assets, namely computer software are amortised on Straight Line Method, over the balance period of Licenses starting from the date of acquisition or commencement of commercial services, whichever is later.

The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 38 retrospectively and continue to use the previous GAAP carrying amount as a deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of intangible assets as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

Derecognition

An intangible asset is derecognized when no future economic benefits are expected from their use or upon their disposal. Gains and losses on disposal of an item of intangible assets are determined by comparing the proceeds from disposal with the carrying amount of intangible assets and are recognized in the statement of profit and loss.

e. Depreciation & Amortisation:

(i) Depreciation on Property, Plant and Equipment's

Depreciation on Property, Plant and Equipment's is provided on the Straight Line Method rates over the useful lives as prescribed in the Schedule II to the Companies Act, 2013.

Depreciation on additions to/deductions from property, plant & equipment during the year is charged on pro-rata basis from/up to the month in which the asset is available for use/disposed.



ime of Assets

rniture & Fittings

Life in
years

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Office Equipment	Years

Plant & Machinery	15 Years

(ii) Amortisation:

Intangible Assets are amortized over the remaining on straight line method as per Ind AS – 38 as prescribed in Schedule – II of the Companies Act, 2013. Cost of software recognized as intangible asset, is amortized on straight line method over a period of legal right to use or 3 years, whichever is less.

(iii) Depreciation on Investment Property

Name of Assets	Life in years

Building	60 Years

Leasehold Improvements	99 Years (lease period)

f. Impairment of Non- Financial Assets :

The carrying amounts of the Company's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment considering the provisions of Ind AS 36 'Impairment of Assets'. If any such indication exists, then the asset's recoverable amount is estimated.

Goodwill and intangible assets that have an indefinite useful life are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they may be impaired. Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognised in prior counting period is increased / reversed where there is change in the estimate of recoverable value. e recoverable value is higher of net selling price and value in use.



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g. Borrowing Cost :

Borrowing costs that are directly attributable to the acquisition, construction/exploration/ development or erection of qualifying assets are capitalized as part of cost of such asset until such time the assets are substantially ready for their intended use. Qualifying assets are assets which take a substantial period of time to get ready for their intended use or sale.

When the Company borrows funds specifically for the purpose of obtaining a qualifying asset, the borrowing costs incurred are capitalized. When Company borrows funds generally and uses them for the purpose of obtaining a qualifying asset, the capitalization of the borrowing costs is computed based on the weighted average cost of general borrowing that are outstanding during the period and used for the acquisition, construction/exploration or erection of the qualifying asset.

Capitalization of borrowing costs ceases when substantially all the activities necessary to prepare the qualifying assets for their intended uses are complete. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Income earned on temporary investment of the borrowings pending their expenditure on the qualifying assets is deducted from the borrowing costs eligible for capitalization. Borrowing costs include exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs. Other borrowing costs are recognized as an expense in the year in which they are incurred.

h. Provisions :



A provision is recognized if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows. If the time value of money is not material, provisions are determined by discounting the expected future cash flows at the current market assessments of the time value of money. When discounting is used, the increase in the provision due to the time value of money is recognized as an expense in the year in which they are incurred.

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The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation.

i. Employee benefits

Long Term Benefits

I. Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into separate entities and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognized as an employee benefits expense in profit or loss in the period during which services are rendered by employees.

Contributions to defined contribution schemes such as Provident Fund, etc. are charged to the Statement of Profit and Loss, as and when incurred.

II. Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan like gratuity.

The Company's net obligation in respect of defined benefit plans is calculated separately for each plan by estimating the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value. Any unrecognized past service costs and the fair value of any plan assets are deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations and that are denominated in the same currency in which the benefits are expected to be paid.

The calculation is performed annually by a qualified actuary using the projected unit credit method. When the calculation results in a benefit to the Company, the recognized asset is limited to the total of any unrecognized past service costs and the present value of expected future refunds from the plan or reductions in future contributions. An economic benefit is available to the Company if it is realizable during the settlement of the plan liabilities. Any actuarial gains or losses are recognized in the period in which they arise.



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When the benefits of a plan are improved, the portion of the increased benefit relating to past service



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by employees is recognized in profit or loss on a straight-line basis over the average period until the benefits become vested. To the extent that the benefits vest immediately, the expense is recognized immediately in profit or loss.

III. Other long-term employee benefits

Benefits under the Company's leave encashment constitute other long term employee benefits.

The Company's net obligation in respect of leave encashment is the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations. The calculation is performed using the projected unit credit method. Any actuarial gains or losses are recognized in profit or loss in the period in which they arise.



ort-term benefits

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All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. These benefits include compensated absences such as paid annual

leave and sickness leave. The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognized as an expense during the period.

j. Lease

In respect of Operating Leases, lease rentals are expensed on straight line basis with reference to the term of lease unless the payments to the lessor are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases, except for lease rentals pertaining to the period up to the date of commencement of commercial operations, which are capitalised.

Where the lessor effectively retains substantially all risk and benefits of ownership of the leased assets they are classified as operating lease. Operating lease payments are recognised as an expense in the Statement of Profit and Loss.

In respect of Finance Leases, the lower of the fair value of the assets and present value of the minimum lease rentals is capitalised as Fixed Assets with corresponding amount shown as liabilities for leased assets. The principal component in lease rental in respect of the above is adjusted against liabilities for leased assets and the interest component is recognised as an expense in the year in which the same is incurred except in case of assets used for capital projects where it is capitalised.

k. 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.



Interest income on investment is recognised on time proportion basis. Dividend is considered when right to receive is established.

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l. Foreign Currency Transactions

(i) Transactions denominated in foreign currencies are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

(ii) Foreign currency monetary items (assets and liabilities) are retranslated using the exchange rate prevailing at the reporting date.

(iii) Non-monetary items, which are measured in terms of historical cost denominated in foreign currency, are reported using the exchange rate at the date of the transaction.

(iv) Gains and losses, if any, at the year-end in respect of monetary assets and monetary liabilities are recognised in the Statement of Profit and Loss except in case of gains or losses arising on long term foreign currency monetary items relating to the acquisition of depreciable assets which are added to or deducted from the cost of such assets.

m. Earnings per share :

In determining Earning per Share, the company considers the net profit after tax and includes the post tax effect of any extra-ordinary / exceptional item. The number of shares used in computing Basic Earnings per Share is the weighted average number of shares, excluding owned by the Trust, outstanding during the period. Dilutive earning per share is computed and disclosed after adjusting effect of all dilutive potential equity shares, if any except when results will be anti dilutive. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date.

n. Accounting for Taxes on Income :

Provision for current tax represents the amount that would be payable based on computation of tax per the provisions of the Income Tax Act, 1961. Current tax is determined based on the amount of tax payable in respect of taxable income for the year after taking into consideration benefits deductible under the Income Tax Act, 1961. Current tax expense is recognized in profit or loss except to the extent that it relates to items recognized directly in other comprehensive income, in which case it is recognized in OCI or equity.



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Deferred tax represents the effect of timing difference between the carrying amount of assets and liabilities in the consolidated financial statement and the corresponding tax base used in computation of taxable income. Deferred Tax Liabilities are generally accounted for all taxable temporary differences. The deferred tax asset is recognised for all deductible temporary differences, carried forward of unused tax credits and unused tax losses, to the extent that is probable that taxable profit will be available against which those deductible temporary differences can be utilised.

Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current income tax assets against current income tax liabilities and when the deferred income tax assets and liabilities relate to income tax levied by the same taxation authority on either the same taxable entity or different taxable entities where there is an intention to settle the balances on a net or simultaneous basis.

Deferred Tax assets / Liabilities are not recognised for initial recognition of Goodwill or of an asset or liability in a transition that is not a business combination and at the time of transaction affects neither the accounting profit nor taxable profit/(loss), MAT credit is recognised as an asset only if there is convincing evidence that the Company will pay normal income tax during the specified period.

o. Cash and Cash Equivalents:

Cash comprises of Cash on Hand, Cheques on Hand and demand deposits with Banks. Cash Equivalents are short term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risks of changes in value.



ish flow statement

ish flow statement is prepared in accordance with the indirect method of Cash Flows'.

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q. Contingent liabilities :

Contingent liabilities are possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Contingent liabilities are disclosed on the basis of judgment of the management/independent experts. These are reviewed at each balance sheet date and are adjusted to reflect the current management estimate.

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (12) [See below]	Textual information (13) [See below]
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Disclosure of significant accounting policies [TextBlock]	Textual information (14) [See below]	Textual information (15) [See below]



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Textual information (12)

Statement of Ind AS compliance [Text Block]

The financial statements are prepared under historical cost convention in accordance with the generally accepted accounting principles (GAAP) in India and comply with Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 ("the Act") read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015, Companies (Indian Accounting Standards) Amendment Rules 2016 and other provisions of the Act, to the extent notified applicable as well as applicable guidance notes and pronouncements of the Institute of Chartered Accountants of India (ICAI).

For all the periods up to and including 31 March 2016, the Company prepared its financial statements in accordance with Generally Accepted Accounting Principles (GAAP) in India, accounting standards specified under Section 133 of the Companies Act, 2013, the Companies Act, 2013 (to the extent notified and applicable), applicable provisions of the Companies Act, 1956. The Company followed the provisions of Ind AS 101 in preparing its opening Ind AS Balance Sheet as of the date of transition, viz. 1 April 2015. Some of the Company's Ind AS accounting policies used in the opening Balance Sheet are different from its previous GAAP policies applied as at 31 March 2015, but no additional transitional adjustments were required as correspond to previous applicable Accounting Standards.



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Textual information (13)

Statement of Ind AS compliance [Text Block]

The financial statements are prepared under historical cost convention in accordance with the generally accepted accounting principles (GAAP) in India and comply with Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 ("the Act") read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015, Companies (Indian Accounting Standards) Amendment Rules 2016 and other provisions of the Act, to the extent notified applicable as well as applicable guidance notes and pronouncements of the Institute of Chartered Accountants of India (ICAI).

For all the periods up to and including 31 March 2016, the Company prepared its financial statements in accordance with Generally Accepted Accounting Principles (GAAP) in India, accounting standards specified under Section 133 of the Companies Act, 2013, the Companies Act, 2013 (to the extent notified and applicable), applicable provisions of the Companies Act, 1956. The Company followed the provisions of Ind AS 101 in preparing its opening Ind AS Balance Sheet as of the date of transition, viz. 1 April 2015. Some of the Company's Ind AS accounting policies used in the opening Balance Sheet are different from its previous GAAP policies applied as at 31 March 2015, but no additional transitional adjustments were required as correspond to previous applicable Accounting Standards.



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Textual information (14)

Disclosure of significant accounting policies [Text Block]

Notes
forming part
of Financial
Statements
for the year
ended
March 31,
2022

Note 1.
Corporate
Information,
Basis of
Preparation
of Financials
and
Significant
Accounting
Policies

1.1 Background of the Company:

a. Corporate Information

Campion Properties Limited ("the Company" or "CAPL"), having CIN number U55101MH2001PLC218815, was incorporated on August 23, 2001 having its registered office at H Block, 1st Floor Dhirubhai Ambani Knowledge City, Navi Mumbai, Thane, Maharashtra 400710.

The company has been formed to carry on business of leasing of property at Maharaja Ranjit Singh Marg for commercial/ business office.

1 Basis of preparation of Financial Statements :



Statement of Compliance

The financial statements are prepared under historical cost convention generally accepted accounting principles (GAAP) in India and standards specified under Section 133 the Companies Act, 2013 ("Companies (Indian Accounting Standards) Rules 2015, Companies Amendment Rules 2016 and other provisions of the Act, to the extent notified applicable as well as

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applicable guidance notes and pronouncements of the Institute of Chartered Accountants of India (ICAI).

For all the periods up to and including 31 March 2016, the Company prepared its financial statements in accordance with Generally Accepted Accounting Principles (GAAP) in India, accounting standards specified under Section 133 of the Companies Act, 2013, the Companies Act, 2013 (to the extent notified and applicable), applicable provisions of the Companies Act, 1956. The Company followed the provisions of Ind AS 101 in preparing its opening Ind AS Balance Sheet as of the date of transition, viz. 1 April 2015. Some of the Company's Ind AS accounting policies used in



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the opening Balance Sheet are different from its previous GAAP policies applied as at 31 March 2015, but no additional transitional adjustments were required as correspond to previous applicable Accounting Standards.

b. Basis of Measurement

These financial statements are prepared in accordance with Indian Accounting Standards (IND ASs) with the going-concern principle and on a historical cost basis except for Certain Financial Assets and Liabilities that are measured at Fair Value (Refer Accounting Policy Regarding Financial Instruments). The methods used to measure fair values are discussed below.

The presentation and grouping of individual items in the Balance Sheet, the Statement of Profit & Loss, the Cash Flow statement and the Statement of Changes in Equities are based on the principle of materiality.

The company's accounting policies and disclosures require the measurement of fair values for financial instruments.

The company has an established control framework with respect to the measurement of fair values. The management regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then management assesses the evidence obtained from the third parties to support the conclusion that such valuations meet the requirements of Ind AS, including the level in the fair value hierarchy in which such valuations should be classified.

When measuring the fair value of a financial asset or a financial liability, the company uses observable market data as far as possible. Fair values are categorized into a fair value hierarchy based on the inputs used in the valuation technique. The hierarchy has three levels: Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities; Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).



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Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. The



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company recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred. (Refer to note 21 for information on detailed disclosures pertaining to measurement of fair values)

c. Functional and presentation currency

These financial statements are presented in Indian Rupees which is presentation currency of the company. All amounts have been rounded off to the nearest thousand, unless otherwise stated.

d. Current and non-current classification

The Company presents assets and liabilities in the balance sheet based on current/non-current classification.

An asset is classified as current if:

It is expected to be realised, or is intended to be sold or consumed, in the normal operating cycle;

It is held primarily for the purpose of trading; or

It is expected to realise the asset within 12 months after the reporting period; or

The asset is a cash or equivalent unless it is restricted from being available for at least 12 months after the reporting period.

other assets are classified as non-current.



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Similarly, a liability is classified as current if:

- It is expected to be settled in the normal operating cycle; or
- It is held primarily for the purpose of trading; or
- It is due to be settled within 12 months after the reporting period; or
- The Company does not have an unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. Terms of a liability that could result in its settlement by the issue of equity instruments at the option of the counterparty does not affect this classification.

All other liabilities are classified as non-current.

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

e. Use of Estimates :

The preparation and presentation of Financial Statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities and disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates is recognised in the period in which the results are known / materialised. Estimates and underlying assets are reviewed on going basis. Revisions to accounting estimates are recognised prospectively.



Significant accounting policies

A summary of the significant accounting policies applied in the preparation of the financial statements are as given below. These accounting policies have been applied consistently to all periods

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presented in the financial statements.

The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 16 & Ind AS 40 retrospectively and continue to use the previous GAAP carrying amount as a



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deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of property, plant and equipment and investment property as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

a Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

a.1 Financial assets

a.1.1 Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

a.1.2 Subsequent measurement

Debt instruments:

Subsequent measurement of debt instruments depends on the company's business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the company classifies its debt instruments:

Debt instruments at amortized cost

A 'debt instrument' is measured at the amortised cost if both the following conditions are met:

- a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.



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After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. This category generally applies to trade and other receivables.

Debt instrument measured at fair value through other comprehensive income (FVTOCI):

A 'debt instrument' is classified as at the FVTOCI if both of the following criteria are met:

- a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- b) The asset's contractual cash flows represent SPPI

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the company recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the P&L. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to P&L. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

Debt instrument at FVTPL (Fair value through profit or loss)

Any debt instrument, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL. In addition, the company may elect to designate a debt instrument, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as 'accounting mismatch').



Equity investments :

Equity investments in scope of Ind-AS 109 are measured at fair value. Equity investments held for trading are classified as at FVTPL. For all other equity instruments, the company decides

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to classify the same either as at FVOCI or FVTPL. The Company makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

If the company decides to classify an equity instrument as at FVOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to profit and loss, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the profit and loss.

a.1.3 Derecognition

A financial asset is primarily derecognised when:

- I) The rights to receive cash flows from the asset have expired, or
- II) The company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the company has transferred substantially all the risks and rewards of the asset, or (b) the company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

a.1.4 Impairment of financial assets

The company assesses on a forward looking basis the expected credit losses associated with its assets carried at amortised cost. The impairment methodology applied depends on whether there has been a significant increase in the credit risk.



a practical expedient, the company uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables, as permitted by Ind AS 109. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward-looking estimates. At every reporting date, the provision is updated and changes in the forward-looking estimates are ana

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a.2 Financial liabilities

a.2.1 Initial recognition and measurement

All financial liabilities are recognised initially at fair value, in the case of loans, borrowings and payables, net of directly attributable transaction costs. Financial liabilities include trade and other payables, loans and borrowings including bank overdrafts and derivative financial instruments.

a.2.2 Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at amortized cost

After initial measurement, such financial liabilities are subsequently measured at amortized cost using the EIR method. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance costs in the profit or loss. This category generally applies to trade payables and other contractual liabilities.

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the company that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Gains or losses on liabilities held for trading are recognised in the profit or loss.



rowings

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After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.

b. Property, Plant & Equipment :

Initial recognition and measurement

Property, Plant and Equipment are stated at cost/ fair value net of Modvat/ Cenvat and include amount added on revaluation less accumulated depreciation, amortisation and impairment loss, if any. Subsequent Expenditure is capitalised only if it is probable that future economic benefits associated with the expenditure will flow to the company. All costs including borrowing financing cost of qualifying assets till commencement of commercial operations, net charges of foreign exchange contracts and adjustments arising up to March 31, 2007 from exchange rate variations relating to borrowings attributable to fixed asset are capitalised.

Cost of an item of PPE comprises its purchase price, including import duties and non refundable purchase taxes after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.



recognition

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An item of Property, Plant and Equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in statement of Profit & Loss in the year the asset is derecognised.

The asset's residual values, useful lives and methods are reviewed, and adjusted if appropriate, at each financial year end.

c. Investment Properties

Initial recognition and measurement:

Investment Properties are, properties held for rental income and/ or capital appreciation, initially measured at cost including transaction cost and stated at cost net of Modvat/ Cenvat, Value Added Tax and include amount added on revaluation less accumulated depreciation and amortisation based on Straight Line Method, impairment loss, if any.

Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any.

Though the Company measures investment property using cost based measurement, the fair value of investment property is disclosed in the notes. Fair values are determined based on valuation performed by qualified and experienced Independent Valuer.

Transition to Ind AS:

The company has availed the deemed cost exemption in relation to the Investment Property on the date of transition.

Derecognition:

Investment properties are derecognised either when they have been disposed of or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in profit or loss in the period of derecognition.



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d. Intangible Assets other than Goodwill

Initial recognition and measurement

Intangible assets, namely computer software are amortised on Straight Line Method, over the balance period of Licenses starting from the date of acquisition or commencement of commercial services, whichever is later.

The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 38 retrospectively and continue to use the previous GAAP carrying amount as a deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of intangible assets as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

Derecognition

An intangible asset is derecognized when no future economic benefits are expected from their use or upon their disposal. Gains and losses on disposal of an item of intangible assets are determined by comparing the proceeds from disposal with the carrying amount of intangible assets and are recognized in the statement of profit and loss.

e. Depreciation & Amortisation:

(i) Depreciation on Property, Plant and Equipment's

Depreciation on Property, Plant and Equipment's is provided on the Straight Line Method rates over the useful lives as prescribed in the Schedule II to the Companies Act, 2013.

Depreciation on additions to/deductions from property, plant & equipment during the year is charged on pro-rata basis from/up to the month in which the asset is available for use/disposed.



ime of Assets

rniture & Fittings

Life in
years

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Office Equipment	Years
Plant & Machinery	15 Years

(ii) Amortisation:

Intangible Assets are amortized over the remaining on straight line method as per Ind AS – 38 as prescribed in Schedule – II of the Companies Act, 2013. Cost of software recognized as intangible asset, is amortized on straight line method over a period of legal right to use or 3 years, whichever is less.

(iii) Depreciation on Investment Property

Name of Assets	Life in years
Building	60 Years
Leasehold Improvements	99 Years (lease period)

f. Impairment of Non- Financial Assets :

The carrying amounts of the Company's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment considering the provisions of Ind AS 36 'Impairment of Assets'. If any such indication exists, then the asset's recoverable amount is estimated.

Goodwill and intangible assets that have an indefinite useful life are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they may be impaired. Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognised in prior counting period is increased / reversed where there is change in the estimate of recoverable value. e recoverable value is higher of net selling price and value in use.



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g. Borrowing Cost :

Borrowing costs that are directly attributable to the acquisition, construction/exploration/ development or erection of qualifying assets are capitalized as part of cost of such asset until such time the assets are substantially ready for their intended use. Qualifying assets are assets which take a substantial period of time to get ready for their intended use or sale.

When the Company borrows funds specifically for the purpose of obtaining a qualifying asset, the borrowing costs incurred are capitalized. When Company borrows funds generally and uses them for the purpose of obtaining a qualifying asset, the capitalization of the borrowing costs is computed based on the weighted average cost of general borrowing that are outstanding during the period and used for the acquisition, construction/exploration or erection of the qualifying asset.

Capitalization of borrowing costs ceases when substantially all the activities necessary to prepare the qualifying assets for their intended uses are complete. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Income earned on temporary investment of the borrowings pending their expenditure on the qualifying assets is deducted from the borrowing costs eligible for capitalization. Borrowing costs include exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs. Other borrowing costs are recognized as an expense in the year in which they are incurred.

h. Provisions :



A provision is recognized if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows. If discounting is used, the increase in the provision due to the time value of money is recognized as an expense.

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The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation.

i. Employee benefits

Long Term Benefits

I. Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into separate entities and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognized as an employee benefits expense in profit or loss in the period during which services are rendered by employees.

Contributions to defined contribution schemes such as Provident Fund, etc. are charged to the Statement of Profit and Loss, as and when incurred.

II. Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan like gratuity.

The Company's net obligation in respect of defined benefit plans is calculated separately for each plan by estimating the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value. Any unrecognized past service costs and the fair value of any plan assets are deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations and that are denominated in the same currency in which the benefits are expected to be paid.

The calculation is performed annually by a qualified actuary using the projected unit credit method. When the calculation results in a benefit to the Company, the recognized asset is limited to the total of any unrecognized past service costs and the present value of expected future refunds from the plan or reductions in future contributions. An economic benefit is available to the Company if it is realizable during the settlement of the plan liabilities. Any actuarial gains or losses are recognized in the period in which they arise.



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When the benefits of a plan are improved, the portion of the increased benefit relating to past service



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by employees is recognized in profit or loss on a straight-line basis over the average period until the benefits become vested. To the extent that the benefits vest immediately, the expense is recognized immediately in profit or loss.

III. Other long-term employee benefits

Benefits under the Company's leave encashment constitute other long term employee benefits.

The Company's net obligation in respect of leave encashment is the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations. The calculation is performed using the projected unit credit method. Any actuarial gains or losses are recognized in profit or loss in the period in which they arise.



ort-term benefits

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. These benefits include compensated absences such as paid annual

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leave and sickness leave. The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognized as an expense during the period.

j. Lease

In respect of Operating Leases, lease rentals are expensed on straight line basis with reference to the term of lease unless the payments to the lessor are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases, except for lease rentals pertaining to the period up to the date of commencement of commercial operations, which are capitalised.

Where the lessor effectively retains substantially all risk and benefits of ownership of the leased assets they are classified as operating lease. Operating lease payments are recognised as an expense in the Statement of Profit and Loss.

In respect of Finance Leases, the lower of the fair value of the assets and present value of the minimum lease rentals is capitalised as Fixed Assets with corresponding amount shown as liabilities for leased assets. The principal component in lease rental in respect of the above is adjusted against liabilities for leased assets and the interest component is recognised as an expense in the year in which the same is incurred except in case of assets used for capital projects where it is capitalised.

k. 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.



Interest income on investment is recognised on time proportion basis. Dividend is considered when right to receive is established.

l. Foreign Currency Transactions

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(i) Transactions denominated in foreign currencies are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

(ii) Foreign currency monetary items (assets and liabilities) are retranslated using the exchange rate prevailing at the reporting date.

(iii) Non-monetary items, which are measured in terms of historical cost denominated in foreign currency, are reported using the exchange rate at the date of the transaction.

(iv) Gains and losses, if any, at the year-end in respect of monetary assets and monetary liabilities are recognised in the Statement of Profit and Loss except in case of gains or losses arising on long term foreign currency monetary items relating to the acquisition of depreciable assets which are added to or deducted from the cost of such assets.

m. Earnings per share :

In determining Earning per Share, the company considers the net profit after tax and includes the post tax effect of any extra-ordinary / exceptional item. The number of shares used in computing Basic Earnings per Share is the weighted average number of shares, excluding owned by the Trust, outstanding during the period. Dilutive earning per share is computed and disclosed after adjusting effect of all dilutive potential equity shares, if any except when results will be anti dilutive. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date.

n. Accounting for Taxes on Income :

Provision for current tax represents the amount that would be payable based on computation of tax per the provisions of the Income Tax Act, 1961. Current tax is determined based on the amount of tax payable in respect of taxable income for the year after taking into consideration benefits deductible under the Income Tax Act, 1961. Current tax expense is recognized in profit or loss except to the extent that it relates to items recognized directly in other comprehensive income, in which case it is recognized in OCI or equity.



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Deferred tax represents the effect of timing difference between the carrying amount of assets and liabilities in the consolidated financial statement and the corresponding tax base used in computation of taxable income. Deferred Tax Liabilities are generally accounted for all taxable temporary differences. The deferred tax asset is recognised for all deductible temporary differences, carried forward of unused tax credits and unused tax losses, to the extent that is probable that taxable profit will be available against which those deductible temporary differences can be utilised.

Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current income tax assets against current income tax liabilities and when the deferred income tax assets and liabilities relate to income tax levied by the same taxation authority on either the same taxable entity or different taxable entities where there is an intention to settle the balances on a net or simultaneous basis.

Deferred Tax assets / Liabilities are not recognised for initial recognition of Goodwill or of an asset or liability in a transition that is not a business combination and at the time of transaction affects neither the accounting profit nor taxable profit/(loss), MAT credit is recognised as an asset only if there is convincing evidence that the Company will pay normal income tax during the specified period.

o. Cash and Cash Equivalents:

Cash comprises of Cash on Hand, Cheques on Hand and demand deposits with Banks. Cash Equivalents are short term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risks of changes in value.



ish flow statement

ish flow statement is prepared in accordance with the indirect method of Cash Flows'.

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q. Contingent liabilities :

Contingent liabilities are possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Contingent liabilities are disclosed on the basis of judgment of the management/independent experts. These are reviewed at each balance sheet date and are adjusted to reflect the current management estimate.

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Textual information (15)

Disclosure of significant accounting policies [Text Block]

Notes
forming part
of Financial
Statements
for the year
ended
March 31,
2022

Note 1.
Corporate
Information,
Basis of
Preparation
of Financials
and
Significant
Accounting
Policies

1.1 Background of the Company:

a. Corporate Information

Campion Properties Limited ("the Company" or "CAPL"), having CIN number U55101MH2001PLC218815, was incorporated on August 23, 2001 having its registered office at H Block, 1st Floor Dhirubhai Ambani Knowledge City, Navi Mumbai, Thane, Maharashtra 400710.

The company has been formed to carry on business of leasing of property at Maharaja Ranjit Singh Marg for commercial/ business office.

1 Basis of preparation of Financial Statements :



Statement of Compliance

The financial statements are prepared under historical cost convention generally accepted accounting principles (GAAP) in India and standards specified under Section 133 the Companies Act, 2013 ("Companies (Indian Accounting Standards) Rules 2015, Companies Amendment Rules 2016 and other provisions of the Act, to the extent notified applicable as well as

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applicable guidance notes and pronouncements of the Institute of Chartered Accountants of India (ICAI).

For all the periods up to and including 31 March 2016, the Company prepared its financial statements in accordance with Generally Accepted Accounting Principles (GAAP) in India, accounting standards specified under Section 133 of the Companies Act, 2013, the Companies Act, 2013 (to the extent notified and applicable), applicable provisions of the Companies Act, 1956. The Company followed the provisions of Ind AS 101 in preparing its opening Ind AS Balance Sheet as of the date of transition, viz. 1 April 2015. Some of the Company's Ind AS accounting policies used in



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the opening Balance Sheet are different from its previous GAAP policies applied as at 31 March 2015, but no additional transitional adjustments were required as correspond to previous applicable Accounting Standards.

b. Basis of Measurement

These financial statements are prepared in accordance with Indian Accounting Standards (IND ASs) with the going-concern principle and on a historical cost basis except for Certain Financial Assets and Liabilities that are measured at Fair Value (Refer Accounting Policy Regarding Financial Instruments). The methods used to measure fair values are discussed below.

The presentation and grouping of individual items in the Balance Sheet, the Statement of Profit & Loss, the Cash Flow statement and the Statement of Changes in Equities are based on the principle of materiality.

The company's accounting policies and disclosures require the measurement of fair values for financial instruments.

The company has an established control framework with respect to the measurement of fair values. The management regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then management assesses the evidence obtained from the third parties to support the conclusion that such valuations meet the requirements of Ind AS, including the level in the fair value hierarchy in which such valuations should be classified.

When measuring the fair value of a financial asset or a financial liability, the company uses observable market data as far as possible. Fair values are categorized into a fair value hierarchy based on the inputs used in the valuation technique. The hierarchy has three levels: Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities; Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).



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Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. The



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company recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred. (Refer to note 21 for information on detailed disclosures pertaining to measurement of fair values)

c. Functional and presentation currency

These financial statements are presented in Indian Rupees which is presentation currency of the company. All amounts have been rounded off to the nearest thousand, unless otherwise stated.

d. Current and non-current classification

The Company presents assets and liabilities in the balance sheet based on current/non-current classification.

An asset is classified as current if:

It is expected to be realised, or is intended to be sold or consumed, in the normal operating cycle;

It is held primarily for the purpose of trading; or

It is expected to realise the asset within 12 months after the reporting period; or

The asset is a cash or equivalent unless it is restricted from being available for at least 12 months after the reporting period.

other assets are classified as non-current.



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Similarly, a liability is classified as current if:

- It is expected to be settled in the normal operating cycle; or
- It is held primarily for the purpose of trading; or
- It is due to be settled within 12 months after the reporting period; or
- The Company does not have an unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. Terms of a liability that could result in its settlement by the issue of equity instruments at the option of the counterparty does not affect this classification.

All other liabilities are classified as non-current.

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

e. Use of Estimates :

The preparation and presentation of Financial Statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities and disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates is recognised in the period in which the results are known / materialised. Estimates and underlying assets are reviewed on going basis. Revisions to accounting estimates are recognised prospectively.



Significant accounting policies

A summary of the significant accounting policies applied in the preparation of the financial statements are as given below. These accounting policies have been applied consistently to all periods

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presented in the financial statements.

The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 16 & Ind AS 40 retrospectively and continue to use the previous GAAP carrying amount as a



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deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of property, plant and equipment and investment property as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

a Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

a.1 Financial assets

a.1.1 Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

a.1.2 Subsequent measurement

Debt instruments:

Subsequent measurement of debt instruments depends on the company's business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the company classifies its debt instruments:

Debt instruments at amortized cost

A 'debt instrument' is measured at the amortised cost if both the following conditions are met:

- a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.



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After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. This category generally applies to trade and other receivables.

Debt instrument measured at fair value through other comprehensive income (FVTOCI):

A 'debt instrument' is classified as at the FVTOCI if both of the following criteria are met:

- a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- b) The asset's contractual cash flows represent SPPI

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the company recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the P&L. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to P&L. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

Debt instrument at FVTPL (Fair value through profit or loss)

Any debt instrument, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL. In addition, the company may elect to designate a debt instrument, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as 'accounting mismatch').



Equity investments :

Equity investments in scope of Ind-AS 109 are measured at fair value. Equity investments held for trading are classified as at FVTPL. For all other equity instruments, the company decides

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to classify the same either as at FVOCI or FVTPL. The Company makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

If the company decides to classify an equity instrument as at FVOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to profit and loss, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the profit and loss.

a.1.3 Derecognition

A financial asset is primarily derecognised when:

- I) The rights to receive cash flows from the asset have expired, or
- II) The company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the company has transferred substantially all the risks and rewards of the asset, or (b) the company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

a.1.4 Impairment of financial assets

The company assesses on a forward looking basis the expected credit losses associated with its assets carried at amortised cost. The impairment methodology applied depends on whether there has been a significant increase in the credit risk.



a practical expedient, the company uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables, as permitted by Ind AS 109. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward-looking estimates. At every reporting date, the provision is updated and changes in the forward-looking estimates are ana

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a.2 Financial liabilities

a.2.1 Initial recognition and measurement

All financial liabilities are recognised initially at fair value, in the case of loans, borrowings and payables, net of directly attributable transaction costs. Financial liabilities include trade and other payables, loans and borrowings including bank overdrafts and derivative financial instruments.

a.2.2 Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at amortized cost

After initial measurement, such financial liabilities are subsequently measured at amortized cost using the EIR method. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance costs in the profit or loss. This category generally applies to trade payables and other contractual liabilities.

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the company that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Gains or losses on liabilities held for trading are recognised in the profit or loss.



rowings

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After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.

b. Property, Plant & Equipment :

Initial recognition and measurement

Property, Plant and Equipment are stated at cost/ fair value net of Modvat/ Cenvat and include amount added on revaluation less accumulated depreciation, amortisation and impairment loss, if any. Subsequent Expenditure is capitalised only if it is probable that future economic benefits associated with the expenditure will flow to the company. All costs including borrowing financing cost of qualifying assets till commencement of commercial operations, net charges of foreign exchange contracts and adjustments arising up to March 31, 2007 from exchange rate variations relating to borrowings attributable to fixed asset are capitalised.

Cost of an item of PPE comprises its purchase price, including import duties and non refundable purchase taxes after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.



recognition

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An item of Property, Plant and Equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in statement of Profit & Loss in the year the asset is derecognised.

The asset's residual values, useful lives and methods are reviewed, and adjusted if appropriate, at each financial year end.

c. Investment Properties

Initial recognition and measurement:

Investment Properties are, properties held for rental income and/ or capital appreciation, initially measured at cost including transaction cost and stated at cost net of Modvat/ Cenvat, Value Added Tax and include amount added on revaluation less accumulated depreciation and amortisation based on Straight Line Method, impairment loss, if any.

Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any.

Though the Company measures investment property using cost based measurement, the fair value of investment property is disclosed in the notes. Fair values are determined based on valuation performed by qualified and experienced Independent Valuer.

Transition to Ind AS:

The company has availed the deemed cost exemption in relation to the Investment Property on the date of transition.

Derecognition:

Investment properties are derecognised either when they have been disposed of or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in profit or loss in the period of derecognition.



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d. Intangible Assets other than Goodwill

Initial recognition and measurement

Intangible assets, namely computer software are amortised on Straight Line Method, over the balance period of Licenses starting from the date of acquisition or commencement of commercial services, whichever is later.

The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 38 retrospectively and continue to use the previous GAAP carrying amount as a deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of intangible assets as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

Derecognition

An intangible asset is derecognized when no future economic benefits are expected from their use or upon their disposal. Gains and losses on disposal of an item of intangible assets are determined by comparing the proceeds from disposal with the carrying amount of intangible assets and are recognized in the statement of profit and loss.

e. Depreciation & Amortisation:

(i) Depreciation on Property, Plant and Equipment's

Depreciation on Property, Plant and Equipment's is provided on the Straight Line Method rates over the useful lives as prescribed in the Schedule II to the Companies Act, 2013.

Depreciation on additions to/deductions from property, plant & equipment during the year is charged on pro-rata basis from/up to the month in which the asset is available for use/disposed.



ime of Assets

rniture & Fittings

Life in
years

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Office Equipment	Years

Plant & Machinery	15 Years

(ii) Amortisation:

Intangible Assets are amortized over the remaining on straight line method as per Ind AS – 38 as prescribed in Schedule – II of the Companies Act, 2013. Cost of software recognized as intangible asset, is amortized on straight line method over a period of legal right to use or 3 years, whichever is less.

(iii) Depreciation on Investment Property

Name of Assets	Life in years
Building	60 Years
Leasehold Improvements	99 Years (lease period)

f. Impairment of Non- Financial Assets :

The carrying amounts of the Company's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment considering the provisions of Ind AS 36 'Impairment of Assets'. If any such indication exists, then the asset's recoverable amount is estimated.

Goodwill and intangible assets that have an indefinite useful life are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they may be impaired. Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognised in prior counting period is increased / reversed where there is change in the estimate of recoverable value. e recoverable value is higher of net selling price and value in use.



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g. Borrowing Cost :

Borrowing costs that are directly attributable to the acquisition, construction/exploration/ development or erection of qualifying assets are capitalized as part of cost of such asset until such time the assets are substantially ready for their intended use. Qualifying assets are assets which take a substantial period of time to get ready for their intended use or sale.

When the Company borrows funds specifically for the purpose of obtaining a qualifying asset, the borrowing costs incurred are capitalized. When Company borrows funds generally and uses them for the purpose of obtaining a qualifying asset, the capitalization of the borrowing costs is computed based on the weighted average cost of general borrowing that are outstanding during the period and used for the acquisition, construction/exploration or erection of the qualifying asset.

Capitalization of borrowing costs ceases when substantially all the activities necessary to prepare the qualifying assets for their intended uses are complete. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Income earned on temporary investment of the borrowings pending their expenditure on the qualifying assets is deducted from the borrowing costs eligible for capitalization. Borrowing costs include exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs. Other borrowing costs are recognized as an expense in the year in which they are incurred.

h. Provisions :



A provision is recognized if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows. If discounting is used, the increase in the provision due to the time value of money is recognized as an expense in the period in which the provision is first recognized.

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The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation.

i. Employee benefits

Long Term Benefits

I. Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into separate entities and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognized as an employee benefits expense in profit or loss in the period during which services are rendered by employees.

Contributions to defined contribution schemes such as Provident Fund, etc. are charged to the Statement of Profit and Loss, as and when incurred.

II. Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan like gratuity.

The Company's net obligation in respect of defined benefit plans is calculated separately for each plan by estimating the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value. Any unrecognized past service costs and the fair value of any plan assets are deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations and that are denominated in the same currency in which the benefits are expected to be paid.

The calculation is performed annually by a qualified actuary using the projected unit credit method. When the calculation results in a benefit to the Company, the recognized asset is limited to the total of any unrecognized past service costs and the present value of expected future refunds from the plan or reductions in future contributions. An economic benefit is available to the Company if it is realizable during the settlement of the plan liabilities. Any actuarial gains or losses are recognized in the period in which they arise.



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When the benefits of a plan are improved, the portion of the increased benefit relating to past service



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by employees is recognized in profit or loss on a straight-line basis over the average period until the benefits become vested. To the extent that the benefits vest immediately, the expense is recognized immediately in profit or loss.

III. Other long-term employee benefits

Benefits under the Company's leave encashment constitute other long term employee benefits.

The Company's net obligation in respect of leave encashment is the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations. The calculation is performed using the projected unit credit method. Any actuarial gains or losses are recognized in profit or loss in the period in which they arise.



ort-term benefits

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. These benefits include compensated absences such as paid annual

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leave and sickness leave. The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognized as an expense during the period.

j. Lease

In respect of Operating Leases, lease rentals are expensed on straight line basis with reference to the term of lease unless the payments to the lessor are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases, except for lease rentals pertaining to the period up to the date of commencement of commercial operations, which are capitalised.

Where the lessor effectively retains substantially all risk and benefits of ownership of the leased assets they are classified as operating lease. Operating lease payments are recognised as an expense in the Statement of Profit and Loss.

In respect of Finance Leases, the lower of the fair value of the assets and present value of the minimum lease rentals is capitalised as Fixed Assets with corresponding amount shown as liabilities for leased assets. The principal component in lease rental in respect of the above is adjusted against liabilities for leased assets and the interest component is recognised as an expense in the year in which the same is incurred except in case of assets used for capital projects where it is capitalised.

k. 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.



Interest income on investment is recognised on time proportion basis. Dividend is considered when right to receive is established.

l. Foreign Currency Transactions

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(i) Transactions denominated in foreign currencies are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

(ii) Foreign currency monetary items (assets and liabilities) are retranslated using the exchange rate prevailing at the reporting date.

(iii) Non-monetary items, which are measured in terms of historical cost denominated in foreign currency, are reported using the exchange rate at the date of the transaction.

(iv) Gains and losses, if any, at the year-end in respect of monetary assets and monetary liabilities are recognised in the Statement of Profit and Loss except in case of gains or losses arising on long term foreign currency monetary items relating to the acquisition of depreciable assets which are added to or deducted from the cost of such assets.

m. Earnings per share :

In determining Earning per Share, the company considers the net profit after tax and includes the post tax effect of any extra-ordinary / exceptional item. The number of shares used in computing Basic Earnings per Share is the weighted average number of shares, excluding owned by the Trust, outstanding during the period. Dilutive earning per share is computed and disclosed after adjusting effect of all dilutive potential equity shares, if any except when results will be anti dilutive. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date.

n. Accounting for Taxes on Income :

Provision for current tax represents the amount that would be payable based on computation of tax per the provisions of the Income Tax Act, 1961. Current tax is determined based on the amount of tax payable in respect of taxable income for the year after taking into consideration benefits deductible under the Income Tax Act, 1961. Current tax expense is recognized in profit or loss except the extent that it relates to items recognized directly in other comprehensive income, in which case it is recognized in OCI or equity.



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Deferred tax represents the effect of timing difference between the carrying amount of assets and liabilities in the consolidated financial statement and the corresponding tax base used in computation of taxable income. Deferred Tax Liabilities are generally accounted for all taxable temporary differences. The deferred tax asset is recognised for all deductible temporary differences, carried forward of unused tax credits and unused tax losses, to the extent that is probable that taxable profit will be available against which those deductible temporary differences can be utilised.

Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current income tax assets against current income tax liabilities and when the deferred income tax assets and liabilities relate to income tax levied by the same taxation authority on either the same taxable entity or different taxable entities where there is an intention to settle the balances on a net or simultaneous basis.

Deferred Tax assets / Liabilities are not recognised for initial recognition of Goodwill or of an asset or liability in a transition that is not a business combination and at the time of transaction affects neither the accounting profit nor taxable profit/(loss), MAT credit is recognised as an asset only if there is convincing evidence that the Company will pay normal income tax during the specified period.

o. Cash and Cash Equivalents:

Cash comprises of Cash on Hand, Cheques on Hand and demand deposits with Banks. Cash Equivalents are short term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risks of changes in value.



ish flow statement

ish flow statement is prepared in accordance with the indirect method of Cash Flows'.

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q. Contingent liabilities :

Contingent liabilities are possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Contingent liabilities are disclosed on the basis of judgment of the management/independent experts. These are reviewed at each balance sheet date and are adjusted to reflect the current management estimate.

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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 additional information about property plant and equipment [Table]**

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]		Plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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				
Useful lives or depreciation rates, property, plant and equipment				
Property, plant and equipment are valued amount			No	No



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Disclosure of additional information about property plant and equipment [Table]

..(2)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]		Furniture and fixtures [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight Line Method	Straight Line Method	Straight Line Method	Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	15 Years	15 Years	10 Years	10 Years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table]

..(3)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]		
Disclosure of additional information about property plant and equipment [Line items]		
Depreciation method, property, plant and equipment	Straight Line Method	Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	05 Years	05 Years
Whether property, plant and equipment are stated at revalued amount	No	No



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

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		0
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-14,008	-26,758		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-14,008	-26,758		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment	0	0		0
Disposals through classified as held for sale, property, plant and equipment	0			0
Disposals through loss of control of subsidiary, property, plant and equipment	0			0



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Total increase (decrease) in property, plant and equipment	-14,008	-26,758		0
Property, plant and equipment at end of period	(A) 69,111	(B) 83,119	1,09,877	3,50,092



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Footnotes

(A)

Note 2. Property, Plant and Equipment (Refer Note 1.2 b)				(Amount in Rs.'000)
Particulars	Furniture & Fittings	Office Equipment	Plant & Machinery	Total
Gross carrying value				
As at April 1, 2021	1,02,624	43,006	2,04,462	3,50,092
Additions	-	-	-	-
Disposals	-	-	-	-
As at March 31, 2022	1,02,624	43,006	2,04,462	3,50,092
Accumulated Depreciation				
As at April 1, 2021	97,010	40,855	1,29,108	2,66,973
Additions	242	-	13,767	14,009
Disposals	-	-	-	-
As at March 31, 2022	97,252	40,855	1,42,875	2,80,982
Closing net carrying value as at April 1, 2021	5,615	2,150	75,354	83,119
Closing net carrying value as at March 31 ,2022	5,373	2,150	61,587	69,111

Title deeds of Immovable Property not held in name of the Company- NO SUCH PROPERTY

(B)



(Amount in Rs.'000)

Furniture & Fittings

Office Equipment

Plant &

Total

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Gross carrying value

As at April 1, 2020	1,02,624	43,006	2,04,462	3,50,092
Additions	-	-	-	-
Disposals	-	-	-	-
As at March 31, 2021	1,02,624	43,006	2,04,462	3,50,092
Accumulated Depreciation				
As at April 1, 2020	85,805	40,855	1,13,555	2,40,215
Additions	11,205	-	15,553	26,758
Disposals	-	-	-	-
As at March 31, 2021	97,010	40,855	1,29,108	2,66,973
Closing net carrying value as at April 1, 2020	16,820	2,150	90,907	1,09,877
Closing net carrying value as at March 31, 2021	5,615	2,150	75,354	83,119

Title deeds of Immovable Property not held in name of the Company- NO SUCH PROPERTY



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

..(2)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			14,008	26,758
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			14,008	26,758
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0			
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0			
Disposals and retirements, property, plant and equipment	0		0	0
Disposals through classified as held for sale, property, plant and equipment	0			
Disposals through loss of control of subsidiary, property, plant and equipment	0			



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Total increase (decrease) in property, plant and equipment	0		14,008	26,758
Property, plant and equipment at end of period	3,50,092	3,50,092	2,80,981	2,66,973



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

..(3)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]	Plant and equipment [Member]		
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-13,766	-15,553	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-13,766	-15,553	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Disposals, property, plant and equipment				
Disposals and retirements, property, plant and equipment				



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Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-13,766	-15,553	
Property, plant and equipment at end of period	2,40,215	61,588	75,354	90,907



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

..(4)

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

Classes of property, plant and equipment [Axis]	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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				13,766
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				13,766
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		
Partial disposals and retirements, property, plant and equipment	0			0
Asset through classified as held for sale, property, plant and equipment	0			0



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Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	0		13,766
Property, plant and equipment at end of period	2,04,462	2,04,462	2,04,462	1,42,874



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

..(5)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]		Other plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	0
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	15,553		-13,766	-15,553
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	15,553		-13,766	-15,553
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment			0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment			0	0
Disposals and retirements, property, plant and equipment	0		0	0
Disposals through classified as held for sale, property, plant and equipment	0			0
Disposals through loss of control of subsidiary, property, plant and equipment	0			0



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Total increase (decrease) in property, plant and equipment	15,553		-13,766	-15,553
Property, plant and equipment at end of period	1,29,108	1,13,555	61,588	75,354

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

..(6)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	90,907	2,04,462	2,04,462	2,04,462



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

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			Furniture and fixtures [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	13,766	15,553		-242
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	13,766	15,553		-242
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment				0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment				0
Partial disposals and retirements, property, plant and equipment	0			0
Assets held through classified as held for sale, property, plant and equipment	0			0



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Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	13,766	15,553		-242
Property, plant and equipment at end of period	1,42,874	1,29,108	1,13,555	5,372



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

..(8)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		0	0
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-11,205			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-11,205			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment	0		0	0
Disposals through classified as held for sale, property, plant and equipment	0			
Disposals through loss of control of subsidiary, property, plant and equipment	0			



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Total increase (decrease) in property, plant and equipment	-11,205		0	0
Property, plant and equipment at end of period	5,614	16,819	1,02,624	1,02,624

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

..(9)

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

Classes of property, plant and equipment [Axis]	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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
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		242	11,205	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		242	11,205	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		242	11,205	
Property, plant and equipment at end of period	1,02,624	97,252	97,010	85,805



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

..(10)

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

Classes of property, plant and equipment [Axis]	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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		0
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	0		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	0	0		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment	0	0		0
Disposals through classified as held for sale, property, plant and equipment	0			0
Disposals through loss of control of subsidiary, property, plant and equipment	0			0



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Total increase (decrease) in property, plant and equipment	0	0		0
Property, plant and equipment at end of period	2,151	2,151	2,151	43,006



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..(11)

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0	0
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			0	0
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0			
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0			
Net disposals and retirements, property, plant and equipment	0		0	0
Increase through classified as held for sale, property, plant and equipment	0			
Increase through loss of control of subsidiary, property, plant and equipment	0			



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Total increase (decrease) in property, plant and equipment	0		0	0
Property, plant and equipment at end of period	43,006	43,006	40,855	40,855

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

..(12)

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

Classes of property, plant and equipment [Axis]	Office equipment [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]
	31/03/2020
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	40,855

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of property, plant and equipment [TextBlock]	Textual information (16) [See below]	Textual information (17) [See below]
Disclosure of detailed information about property, plant and equipment [TextBlock]	Textual information (18) [See below]	Textual information (19) [See below]

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Textual information (16)

Disclosure of property, plant and equipment [Text Block]

Note 2. Property, Plant and Equipment (Refer Note 1.2 b)				(Amount in Rs.'000)
Particulars	Furniture & Fittings	Office Equipment	Plant & Machinery	Total
Gross carrying value				
As at April 1, 2021	1,02,624	43,006	2,04,462	3,50,092
Additions	-	-	-	-
Disposals	-	-	-	-
As at March 31, 2022	1,02,624	43,006	2,04,462	3,50,092
Accumulated Depreciation				
As at April 1, 2021	97,010	40,855	1,29,108	2,66,973
Additions	242	-	13,767	14,009
Disposals	-	-	-	-
As at March 31, 2022	97,252	40,855	1,42,875	2,80,982
Closing net carrying value as at April 1, 2021	5,615	2,150	75,354	83,119
Closing net carrying value as at March 31 ,2022	5,373	2,150	61,587	69,111

Title deeds of Immovable Property not held in name of the Company- NO SUCH PROPERTY



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Textual information (17)

Disclosure of property, plant and equipment [Text Block]

				(Amount in Rs.'000)
Particulars	Furniture & Fittings	Office Equipment	Plant & Machinery	Total
Gross carrying value				
As at April 1, 2020	1,02,624	43,006	2,04,462	3,50,092
Additions	-	-	-	-
Disposals	-	-	-	-
As at March 31, 2021	1,02,624	43,006	2,04,462	3,50,092
Accumulated Depreciation				
As at April 1, 2020	85,805	40,855	1,13,555	2,40,215
Additions	11,205	-	15,553	26,758
Disposals	-	-	-	-
As at March 31, 2021	97,010	40,855	1,29,108	2,66,973
Closing net carrying value as at April 1, 2020	16,820	2,150	90,907	1,09,877
Closing net carrying value as at March 31, 2021	5,615	2,150	75,354	83,119

Title deeds of Immovable Property not held in name of the Company- NO SUCH PROPERTY



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Textual information (18)

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

(i) Depreciation on Property, Plant and Equipment's

Depreciation on Property, Plant and Equipment's is provided on the Straight Line Method rates over the useful lives as prescribed in the Schedule II to the Companies Act, 2013.

Depreciation on additions to/deductions from property, plant & equipment during the year is charged on pro-rata basis from/up to the month in which the asset is available for use/disposed.

Name of Assets	Life in years
Furniture & Fittings	10 Years
Office Equipment	05 Years
Plant & Machinery	15 Years



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Textual information (19)

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

(i) Depreciation on Property, Plant and Equipment's

Depreciation on Property, Plant and Equipment's is provided on the Straight Line Method rates over the useful lives as prescribed in the Schedule II to the Companies Act, 2013.

Depreciation on additions to/deductions from property, plant & equipment during the year is charged on pro-rata basis from/up to the month in which the asset is available for use/disposed.

Name of Assets	Life in years
Furniture & Fittings	10 Years
Office Equipment	05 Years
Plant & Machinery	15 Years

[612100] Notes - Impairment of assets

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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



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[400700] Notes - Investment property**Disclosure of detailed information about investment property [Table]**

..(1)

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

Type of investment property [Axis]	1			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Nature of investment property	Leasehold Land & Building	Leasehold Land & Building		Leasehold Land & Building
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Depreciation, investment property				14,428
Total increase (decrease) in investment property	0	0		14,428
Investment property at end of period	9,72,091	9,72,091	9,72,091	1,72,745

Disclosure of detailed information about investment property [Table]

..(2)

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

Type of investment property [Axis]	1	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about investment property at cost [Abstract]		
Disclosure of detailed information about investment property [Line items]		
Nature of investment property	Leasehold Land & Building	
Reconciliation of changes in investment property [Abstract]		
Changes in investment property [Abstract]		
Depreciation, investment property	14,687	
Total increase (decrease) in investment property	14,687	
Investment property at end of period	1,58,317	1,43,630

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of investment property [TextBlock]	Textual information (20) [See below]	Textual information (21) [See below]
Disclosure of detailed information about investment property [TextBlock]	Textual information (22) [See below]	Textual information (23) [See below]
Total direct operating expense from investment property	0	0
Rental income from investment property, net of direct operating expense	0	0
Depreciation method, investment property, cost model	As per the Report	As per the Report
Useful lives or depreciation rates, investment property, cost model	As per the Report	As per the Report



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Textual information (20)

Disclosure of investment property [Text Block]

Note 3. Investment Property (Refer Note 1.2 c)				(Amount in Rs.'000)
Particulars	Leasehold Land	Building	Total	
Gross carrying value				
As at April 1, 2021	1,64,627	8,07,464	9,72,091	
Additions	-	-	-	
Disposals	-	-	-	
As at March 31, 2022	1,64,627	8,07,464	9,72,091	
Accumulated Depreciation				
As at April 1, 2021	30,737	1,27,580	1,58,317	
Additions	1,663	12,765	14,428	
Disposals	-	-	-	
As at March 31, 2022	32,400	1,40,344	1,72,745	
Closing net carrying value as at April 1, 2021	1,33,890	6,79,884	8,13,774	
Closing net carrying value as at March 31 ,2022	1,32,227	6,67,119	7,99,346	

Title deeds of Immovable Property not held in name of the Company- No SUCH PROPERTY



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Textual information (21)

Disclosure of investment property [Text Block]

(Amount in Rs.'000)			
Particulars	Leasehold Land	Building	Total
Gross carrying value			
As at April 1, 2020	1,64,627	8,07,464	9,72,091
Additions	-	-	-
Disposals	-	-	-
As at March 31, 2021	1,64,627	8,07,464	9,72,091
Accumulated Depreciation			
As at April 1, 2020	29,055	1,14,575	1,43,630
Additions	1,683	13,005	14,687
Disposals	-	-	-
As at March 31, 2021	30,738	1,27,580	1,58,317
Closing net carrying value as at April 1, 2020	1,35,573	6,92,889	8,28,461
Closing net carrying value as at March 31 ,2021	1,33,890	6,79,884	8,13,774

Title deeds of Immovable Property not held in name of the Company- No SUCH PROPERTY



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Textual information (22)

Disclosure of detailed information about investment property [Text Block]

Note 3. Investment Property (Refer Note 1.2 c)				(Amount in Rs.'000)
Particulars	Leasehold Land	Building	Total	
Gross carrying value				
As at April 1, 2021	1,64,627	8,07,464	9,72,091	
Additions	-	-	-	
Disposals	-	-	-	
As at March 31, 2022	1,64,627	8,07,464	9,72,091	
Accumulated Depreciation				
As at April 1, 2021	30,737	1,27,580	1,58,317	
Additions	1,663	12,765	14,428	
Disposals	-	-	-	
As at March 31, 2022	32,400	1,40,344	1,72,745	
Closing net carrying value as at April 1, 2021	1,33,890	6,79,884	8,13,774	
Closing net carrying value as at March 31 ,2022	1,32,227	6,67,119	7,99,346	

Title deeds of Immovable Property not held in name of the Company- No SUCH PROPERTY



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Textual information (23)

Disclosure of detailed information about investment property [Text Block]

(Amount in Rs.'000)			
Particulars	Leasehold Land	Building	Total
Gross carrying value			
As at April 1, 2020	1,64,627	8,07,464	9,72,091
Additions	-	-	-
Disposals	-	-	-
As at March 31, 2021	1,64,627	8,07,464	9,72,091
Accumulated Depreciation			
As at April 1, 2020	29,055	1,14,575	1,43,630
Additions	1,683	13,005	14,687
Disposals	-	-	-
As at March 31, 2021	30,738	1,27,580	1,58,317
Closing net carrying value as at April 1, 2020	1,35,573	6,92,889	8,28,461
Closing net carrying value as at March 31 ,2021	1,33,890	6,79,884	8,13,774

Title deeds of Immovable Property not held in name of the Company- No SUCH PROPERTY



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

..(1)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]	
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2022	31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]		
Disclosure of detailed information about other intangible assets [Line items]		
Reconciliation of changes in other intangible assets [Abstract]		
Other intangible assets at end of period	0	0

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of other intangible assets [TextBlock]		
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

[401000] Notes - Biological assets other than bearer plants

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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 Thousands of INR

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]	
Categories of financial liabilities [Axis]	Financial liabilities at amortised cost, category [Member]	
	31/03/2022	31/03/2021
Disclosure of financial liabilities [Abstract]		
Disclosure of financial liabilities [Line items]		
Financial liabilities	(A) 15,79,402	(B) 15,44,268
Financial liabilities, at fair value	0	0

Footnotes

and Trade payables
and Trade payables



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Disclosure of financial assets [Table]

..(1)

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

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Trade receivables [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	2,102	2,220	2,102	2,220
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class			Trade Receivables and Cash & Cash Equivalent	Trade Receivables and Cash & Cash Equivalent

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial instruments [TextBlock]	Textual information (24) [See below]	Textual information (25) [See below]
Disclosure of financial assets [TextBlock]	Textual information (26) [See below]	Textual information (27) [See below]
Disclosure of financial assets [Abstract]		
Disclosure of financial liabilities [TextBlock]	Textual information (28) [See below]	Textual information (29) [See below]
Disclosure of financial liabilities [Abstract]		
Income, expense, gains or losses of financial instruments [Abstract]		
Gains (losses) on financial instruments [Abstract]		
Total gains (losses) on financial assets at fair value through profit or loss	0	0
Total gains (losses) on financial liabilities at fair value through profit or loss	0	0
Gain (loss) arising from derecognition of financial assets measured at amortised cost [Abstract]		
Net gain (loss) arising from derecognition of financial assets measured at amortised cost	0	0
Disclosure of credit risk [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]		
Disclosure of credit risk exposure [TextBlock]		
Disclosure of credit risk exposure [Abstract]		
Disclosure of provision matrix [TextBlock]		
Disclosure of provision matrix [Abstract]		
Disclosure of financial instruments by type of interest rate [TextBlock]		
Disclosure of financial instruments by type of interest rate [Abstract]		



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Textual information (24)

Disclosure of financial instruments [Text Block]

Note Financial Instruments - Accounting Classification and Fair Value
25 Measurements

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

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

1. Fair value of cash and short term deposits, trade and other short receivables, trade payables, other current liabilities, short term loans from banks and other financial institutions approximate their carrying amounts largely due to the short term maturities of these instruments

The company uses the following hierarchy for determining and disclosing the fair value of financial instruments by valuation technique:

Level: 1 Quoted (unadjusted) prices in active markets for identical assets or liabilities.

Level 2 Other techniques for which all inputs which have a significant effect on the recorded fair value are observables, either directly or indirectly

Level 3 : Techniques which use inputs that have a significant effect on the recorded fair value that are not based on observable market data.



Management assessed that trade receivables, cash and cash equivalents, other recoverable, trade payables, other financial liabilities approximate their carrying amounts largely due to the short term maturities of these instruments.

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					(Amount in Rs.'000)
Financial Assets		Carrying Amount	FVPL FVOCI	Amortised cost	
Trade Receivables and Cash & Cash Equivalent	As at March 31, 2022	2,102	-	-	2,102
Trade Receivables and Cash & Cash Equivalent	As at March 31, 2021	2,220	-	-	2,220
Financial liabilities		Carrying Amount	FVPL FVOCI	Amortised cost	
Borrowings and Trade payables	As at March 31, 2022	15,79,402	-	-	15,79,402
Borrowings and Trade payables	As at March 31, 2021	15,44,268	-	-	15,44,268



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Textual information (25)

Disclosure of financial instruments [Text Block]

Note Financial Instruments - Accounting Classification and Fair Value
25 Measurements

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

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

1. Fair value of cash and short term deposits, trade and other short receivables, trade payables, other current liabilities, short term loans from banks and other financial institutions approximate their carrying amounts largely due to the short term maturities of these instruments

The company uses the following hierarchy for determining and disclosing the fair value of financial instruments by valuation technique:

Level: 1 Quoted (unadjusted) prices in active markets for identical assets or liabilities.

Level 2 Other techniques for which all inputs which have a significant effect on the recorded fair value are observables, either directly or indirectly

Level 3 : Techniques which use inputs that have a significant effect on the recorded fair value that are not based on observable market data.



Management assessed that trade receivables, cash and cash equivalents, other recoverable, trade payables, other financial liabilities approximate their carrying amounts largely due to the short term maturities of these instruments.

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		(Amount in Rs.'000)			
Financial Assets		Carrying Amount	FVPL	FVOCI	Amortised cost
Trade Receivables and Cash & Cash Equivalent	As at March 31, 2022	2,102	-	-	2,102
Trade Receivables and Cash & Cash Equivalent	As at March 31, 2021	2,220	-	-	2,220
Financial liabilities		Carrying Amount	FVPL	FVOCI	Amortised cost
Borrowings and Trade payables	As at March 31, 2022	15,79,402	-	-	15,79,402
Borrowings and Trade payables	As at March 31, 2021	15,44,268	-	-	15,44,268

Textual information (26)

Disclosure of financial assets [Text Block]

Financial Assets		Carrying Amount	FVPL	FVOCI	Amortised cost
Trade Receivables and Cash & Cash Equivalent	As at March 31, 2022	2,102	-	-	2,102

Textual information (27)

Disclosure of financial assets [Text Block]

Financial Assets		Carrying Amount	FVPL	FVOCI	Amortised cost
Trade Receivables and Cash & Cash Equivalent	As at March 31, 2021	2,220	-	-	2,220



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Textual information (28)

Disclosure of financial liabilities [Text Block]

Financial liabilities		Carrying Amount	FVPL	FVOCI	Amortised cost
Borrowings and Trade payables	As at March 31, 2022	15,79,402	-	-	15,79,402

Textual information (29)

Disclosure of financial liabilities [Text Block]

Financial liabilities		Carrying Amount	FVPL	FVOCI	Amortised cost
Borrowings and Trade payables	As at March 31, 2021	15,44,268	-	-	15,44,268

[611300] Notes - Regulatory deferral accounts

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of regulatory deferral accounts [TextBlock]		
Total regulatory deferral account debit balances	0	0
Total regulatory deferral account credit balances	0	0
Total net movement in regulatory deferral account balances related to profit or loss	0	0
Total net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax	0	0
Total other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	0	0

[400400] Notes - Non-current investments

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

	31/03/2022	31/03/2021
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	0	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	0	0
Aggregate provision for diminution in value of non-current investments	0	0



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[400500] Notes - Current investments

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

	31/03/2022	31/03/2021
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	0	0
Market value of quoted current investments	0	0
Aggregate amount of unquoted current investments	0	0
Aggregate provision for diminution in value of current investments	0	0

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	-118	-129
Net cash flows from (used in) operating activities	-118	-129
Net cash flows from (used in) investing activities	0	0
Net cash flows from (used in) financing activities	0	0

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[400100] Notes - Equity share capital**Disclosure of classes of equity share capital [Table]**

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity Shares
Number of shares authorised	[shares] 36,00,000	[shares] 36,00,000		[shares] 36,00,000
Value of shares authorised	36,000	36,000		36,000
Number of shares issued	[shares] 35,63,601	[shares] 36,00,000		[shares] 35,63,601
Value of shares issued	35,636.01	36,000		35,636.01
Number of shares subscribed and fully paid	[shares] 35,63,601	[shares] 35,63,601		[shares] 35,63,601
Value of shares subscribed and fully paid	35,636	35,636		35,636
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] 35,63,601	[shares] 35,63,601		[shares] 35,63,601
Total value of shares subscribed	35,636	35,636		35,636
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 35,63,601	[shares] 35,63,601		[shares] 35,63,601
Value of shares called	35,636	35,636		35,636
Value of shares paid-up	35,636	35,636		35,636
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in shares based payment transactions	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0		[shares] 0
Number of other issue of shares ; out of conversion of ies	[shares] 0	[shares] 0		[shares] 0
Aggregate number of shares issued period	[shares] 0	[shares] 0		[shares] 0
Decrease in number of shares during period				
Number of shares bought back or treasury	[shares] 0			[shares] 0
Decrease in number of shares	[shares] 0			[shares] 0



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Total decrease in number of shares during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	0	0		0
Amount of rights issue during period	0	0		0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other private placement issue during period	0	0		0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other preferential allotment issue during period	0	0		0
Amount of share based payment transactions during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Amount of shares issued under employee stock option plan	0	0		0
Amount of other issue arising out of conversion of securities during period	0	0		0
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0	0		0
Other decrease in amount of shares	0	0		0
Total decrease in equity share capital during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Equity share capital at end of period	(A) 35,636	(B) 35,636	35,636	35,636
Rights preferences and restrictions attaching to class of share capital			0	
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] 0	[shares] 0		[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0		[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0		[shares] 0
Description of terms of shares reserved for issue and contracts or commitments for sale of shares or disinvestment			0	
Number of fully paid-up shares issued under contracts without payment being cash during last five years	[shares] 0	[shares] 0		[shares] 0
Number of fully paid up shares issued in payment of bonus shares during last five years	[shares] 0	[shares] 0		[shares] 0
Number of shares bought back during last five years	[shares] 0	[shares] 0		[shares] 0



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Terms of securities convertible into equity shares issued along with earliest date of conversion in descending order starting from farthest such date explanatory [TextBlock]				0
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
Terms and conditions of shares pending allotment				0
Number of shares proposed to be issued	[shares] 0	[shares] 0		[shares] 0
Description of whether company have sufficient authorised capital to cover proposed equity share capital amount resulting from allotment				0
Over due period for which application money is pending prior to allotment of shares				0
Reason for over due period for which application money is pending prior to allotment of shares				0
Type of share				Equity Shares

(A)

		(Amount in Rs.'000)
Note 8. Share Capital		As at March 31, 2022
Authorized		
Equity Shares of Rs. 10/- each (as at March 31, 2022, : 3,600,000 as at March 31, 2021: 3,600,000)	36,000	
		36,000
Issued, Subscribed & Fully Paid up		
Equity Shares of Rs. 10/- each (as at March 31, 2022, : 3,563,601, as at March 31, 2021: 3,563,601)	35,636	
		35,636



above shares 3,553,601 are allotted as fully
or demerger scheme of Hotel Ranjit, New
DC to the company sanctioned by
of company affairs, Govt of India vide its order
002 without payment being received.
quity shares are held by holding company:
mmunications Limited.

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(a) Movements in equity share capital

As at
March 31,
2022

As at
March 31,
2021

	No of Shares	Amount	No of Shares	Amount
Balance at the beginning of the year	35,63,601	3,56,36,010	35,63,601	3,56,36,010
Add: Shares issued during the year	-	-	-	-
Balance at the end of the year	35,63,601	3,56,36,010	35,63,601	3,56,36,010

(b) The rights, preferences and restrictions attaching to equity shares including restrictions on the distribution of dividends and the repayment of capital;

The company has only one class of Equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of Liquidation of the company, the holder of equity share will be entitled to receive remaining assets of the company, after distribution of all the preferential amounts. The distribution will be in proportion to the number of the Equity shares held by the shareholders.

(c) Shares held by holding company

As at
March 31,
2022

As at
March 31,
2021

	No of Shares	Percentage	No of Shares	Percentage
Communications Limited and its nominee's*	35,63,601	100%		



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*As per the records of the company, including its register of shareholder/ member and other declarations received from the shareholders regarding beneficial interest, the above shareholding represents both the legal and beneficial ownership of shares. Six shares are jointly held for statutory requirement with six individual of which Reliance Communication Limited has ownership and beneficial interest.

(d) Shares held by each shareholder holding more than 5% shares

		As at March 31, 2022	As at March 31, 2021		
Equity Shares		No of Shares	Percentage	No of Shares	Percentage
Reliance Communications Limited and its nominee's	35,63,601	100%	35,63,601	100%	

(B)

		(Amount in Rs.'000)
Note 8. Share Capital		As at March 31, 2021
Authorized		
Equity Shares of Rs. 10/- each (as at March 31, 2022, : 3,600,000 as at March 31, 2021: 3,600,000)	36,000	
		36,000
Issued, Subscribed & Fully Paid up		



:s of Rs. 10/- each
31, 2022, :3,563,601, as at March 31, 2021: 3,563,601)

35,636

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*(Out of the above shares 3,553,601 are allotted as fully paid up under demerger scheme of Hotel Ranjit, New Delhi from ITDC to the company sanctioned by department of company affairs, Govt of India vide its order dated 12/7/2002 without payment being received. 3,563,601 equity shares are held by holding company: Reliance Communications Limited.

(a) Movements in equity share capital	As at March 31, 2022		As at March 31, 2021	
	No of Shares	Amount	No of Shares	Amount
Balance at the beginning of the year	35,63,601	3,56,36,010	35,63,601	3,56,36,010
Add: Shares issued during the year	-	-	-	-
Balance at the end of the year	35,63,601	3,56,36,010	35,63,601	3,56,36,010

(b) The rights, preferences and restrictions attaching to equity shares including restrictions on the distribution of dividends and the repayment of capital;

The company has only one class of Equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of Liquidation of the company, the holder of equity share will be entitled to receive remaining assets of the company, after distribution of all the preferential amounts. The distribution will be in proportion to the number of the Equity shares held by the shareholders.



held by holding company

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As at
March 31, 2022
March 31,
2021

Equity Shares	No of Shares	Percentage	No of Shares	Percentage
Reliance Communications Limited and its nominee's*	35,63,601	100%	35,63,601	100%
*As per the records of the company, including its register of shareholder/ member and other declarations received from the shareholders regarding beneficial interest, the above shareholding represents both the legal and beneficial ownership of shares. Six shares are jointly held for statutory requirement with six individual of which Reliance Communication Limited has ownership and beneficial interest.				
(d) Shares held by each shareholder holding more than 5% shares				
	As at March 31, 2022	As at March 31, 2021		
Equity Shares	No of Shares	Percentage	No of Shares	Percentage
Reliance Communications Limited and its nominee's	35,63,601	100%	35,63,601	100%



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Disclosure of classes of equity share capital [Table]

..(2)

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Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Equity Shares	
Number of shares authorised	[shares] 36,00,000	
Value of shares authorised	36,000	
Number of shares issued	[shares] 36,00,000	
Value of shares issued	36,000	
Number of shares subscribed and fully paid	[shares] 35,63,601	
Value of shares subscribed and fully paid	35,636	
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] 35,63,601	
Total value of shares subscribed	35,636	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 35,63,601	
Value of shares called	35,636	
Value of shares paid-up	35,636	
Par value per share	[INR/shares] 10	
Amount per share called in case shares not fully called	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in public offering	[shares] 0	
Number of shares issued as bonus shares	[shares] 0	
Number of shares issued as rights	[shares] 0	
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued in other private placement	[shares] 0	
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued as other preferential allotment	[shares] 0	
Number of shares issued in shares based payment transactions	[shares] 0	
Number of shares issued under scheme of amalgamation	[shares] 0	
Number of other issues of shares	[shares] 0	
Number of shares issued under employee stock option plan	[shares] 0	
Number of other issue of shares arising out of conversion of securities	[shares] 0	
Total aggregate number of shares issued during period	[shares] 0	
Decrease in number of shares during period [Abstract]		
Number of shares bought back or treasury shares	[shares] 0	
Other decrease in number of shares	[shares] 0	
Total decrease in number of shares during period	[shares] 0	
Total increase (decrease) in number of shares outstanding	[shares] 0	
Number of shares outstanding at end of period	[shares] 35,63,601	[shares] 35,63,601
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Increase in equity share capital during period [Abstract]		
Amount of public issue during period	0	
Amount of bonus issue during period	0	
Amount of rights issue during period	0	
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	
Amount of other private placement issue during period	0	
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	
Amount of other preferential allotment issue during period	0	
Amount of share based payment transactions during period	0	
Amount of issue under scheme of amalgamation during period	0	
Amount of other issues during period	0	
Amount of shares issued under employee stock option plan	0	
Amount of other issue arising out of conversion of securities during period	0	
Decrease in equity share capital during period [Abstract]		
Decrease in amount of treasury shares or shares bought back	0	



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Other decrease in amount of shares	0	
Total decrease in equity share capital during period	0	
Total increase (decrease) in share capital	0	
Equity share capital at end of period	35,636	35,636
Rights preferences and restrictions attaching to class of share capital	0	
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] 0	
Shares in company held by ultimate holding company	[shares] 0	
Shares in company held by subsidiaries of its holding company	[shares] 0	
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	
Shares in company held by associates of its holding company	[shares] 0	
Shares in company held by associates of its ultimate holding company	[shares] 0	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	
Aggregate number of shares bought back during last five years	[shares] 0	
Terms of securities convertible into equity shares issued along with earliest date of conversion in descending order starting from farthest such date explanatory [TextBlock]	0	
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	
Terms and conditions of shares pending allotment	0	
Number of shares proposed to be issued	[shares] 0	
Description of whether company have sufficient authorised capital to cover proposed equity share capital amount resulting from allotment	0	
Over due period for which application money is pending prior to allotment of shares	0	
Reason for over due period for which application money is pending prior to allotment of shares	00	
Type of share	Equity Shares	

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Name of shareholder [Member]		Shareholder 1 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Name of shareholder			RELIANCE COMMUNICATIONS LIMITED	RELIANCE COMMUNICATIONS LIMITED
CIN of shareholder			L45309MH2004PLC147531	L45309MH2004PLC147531
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company			[shares] 35,63,601	[shares] 35,63,601
% of shareholding in company			100.00%	100.00%



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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of notes on equity share capital explanatory [TextBlock]	Textual information (30) [See below]	Textual information (31) [See below]
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of equity share	0	0
Number of shareholders of company	2	2
Number of allottees in case of preferential allotment	0	0
Percentage of capital reduction to capital prior to reduction	0.00%	0.00%
Whether money raised from public offering during year	No	No
Amount raised from public offering during year	0	0
Amount utilised towards specified purposes for public offering	0	0
Amount remaining unutilised received in respect of public offering	0	0



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Textual information (30)

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

		(Amount in Rs.'000)
Note 8. Share Capital		As at March 31, 2022
Authorized		
Equity Shares of Rs. 10/- each (as at March 31, 2022, : 3,600,000 as at March 31, 2021: 3,600,000)		36,000
		36,000
Issued, Subscribed & Fully Paid up		
Equity Shares of Rs. 10/- each (as at March 31, 2022, :3,563,601, as at March 31, 2021: 3,563,601)		35,636
		35,636
*(Out of the above shares 3,553,601 are allotted as fully paid up under demerger scheme of Hotel Ranjit, New Delhi from ITDC to the company sanctioned by department of company affairs, Govt of India vide its order dated 12/7/2002 without payment being received. 3,563,601 equity shares are held by holding company: Reliance Communications Limited.		
(a) Movements in equity share capital		As at March 31, 2022 As at March 31, 2021
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Balance at the beginning of the year		35,63,601 3,56,36,010 35,63,601 3,56,36,010

Add: Shares issued during the year

- - - -

Balance at the end of the year

35,63,601 3,56,36,010 35,63,601 3,56,36,010

(b) The rights, preferences and restrictions attaching to equity shares including restrictions on the distribution of dividends and the repayment of capital;

The company has only one class of Equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of Liquidation of the company, the holder of equity share will be entitled to receive remaining assets of the company, after distribution of all the preferential amounts. The distribution will be in proportion to the number of the Equity shares held by the shareholders.

(c) Shares held by holding company

	As at March 31, 2022		As at March 31, 2021	
Equity Shares	No of Shares	Percentage	No of Shares	Percentage
Reliance Communications Limited and its nominee's*	35,63,601	100%	35,63,601	100%

*As per the records of the company, including its register of shareholder/ member and other declarations received from the shareholders regarding beneficial interest, the above shareholding represents both the legal and beneficial ownership of shares. Six shares are jointly held for statutory requirement with six individual of which Reliance Communication Limited has ownership and beneficial interest.



by each shareholder holding more than 5%

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Equity Shares	As at March 31, 2022		As at March 31, 2021	
	No of Shares	Percentage	No of Shares	Percentage
Reliance Communications Limited and its nominee's	35,63,601	100%	35,63,601	100%



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Textual information (31)

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

		(Amount in Rs.'000)
Note 8. Share Capital		As at March 31, 2021
Authorized		
Equity Shares of Rs. 10/- each (as at March 31, 2022, : 3,600,000 as at March 31, 2021: 3,600,000)		36,000
		36,000
Issued, Subscribed & Fully Paid up		
Equity Shares of Rs. 10/- each (as at March 31, 2022, :3,563,601, as at March 31, 2021: 3,563,601)		35,636
		35,636
*(Out of the above shares 3,553,601 are allotted as fully paid up under demerger scheme of Hotel Ranjit, New Delhi from ITDC to the company sanctioned by department of company affairs, Govt of India vide its order dated 12/7/2002 without payment being received. 3,563,601 equity shares are held by holding company: Reliance Communications Limited.		
(a) Movements in equity share capital		As at March 31, 2022
		As at March 31, 2021
Balance at the beginning of the year		35,63,601 3,56,36,010 35,63,601 3,56,36,010



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Add: Shares issued during the year

- - - -

Balance at the end of the year

35,63,601 3,56,36,010 35,63,601 3,56,36,010

(b) The rights, preferences and restrictions attaching to equity shares including restrictions on the distribution of dividends and the repayment of capital;

The company has only one class of Equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of Liquidation of the company, the holder of equity share will be entitled to receive remaining assets of the company, after distribution of all the preferential amounts. The distribution will be in proportion to the number of the Equity shares held by the shareholders.

(c) Shares held by holding company

	As at March 31, 2022		As at March 31, 2021	
Equity Shares	No of Shares	Percentage	No of Shares	Percentage
Reliance Communications Limited and its nominee's*	35,63,601	100%	35,63,601	100%

*As per the records of the company, including its register of shareholder/ member and other declarations received from the shareholders regarding beneficial interest, the above shareholding represents both the legal and beneficial ownership of shares. Six shares are jointly held for statutory requirement with six individual of which Reliance Communication Limited has ownership and beneficial interest.



by each shareholder holding more than 5%

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	As at March 31, 2022	As at March 31, 2021		
Equity Shares	No of Shares	Percentage	No of Shares	Percentage
Reliance Communications Limited and its nominee's	35,63,601	100%	35,63,601	100%

[400300] Notes - Borrowings**Classification of borrowings [Table]**

..(1)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Term loans [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	15,35,707	15,35,707	8,187	8,187

Classification of borrowings [Table]

..(2)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Term loans from others [Member]		Rupee term loans from others [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	8,187	8,187	(A) 8,187	(B) 8,187

Footnotes

(A) Loan from Globalcom IDC Limited

(B) Loan from Globalcom IDC Limited

Classification of borrowings [Table]

..(3)

Unless otherwise specified, all monetary values are in Thousands of INR

Classification based on current non-current [Axis]	Current [Member]	
Classification of borrowings [Axis]	Intercompany borrowings [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]	
	31/03/2022	31/03/2021
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [Line items]		
Borrowings	(A) 15,27,520	(B) 15,27,520

Footnotes

(A) Loan from Holding Company*

(B) Loan from Holding Company*

Unless otherwise specified, all monetary values are in Thousands of INR



	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Notes on borrowings explanatory [TextBlock]	Textual i [See below]	)

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Textual information (32)

Disclosure of notes on borrowings explanatory [Text Block]

Note 10. Current Liabilities - Borrowings	As at March 31, 2022
Unsecured	
Loan from Holding Company*	15,27,520
Loan from Globalcom IDC Limited	8,188
Total	15,35,707

Textual information (33)

Disclosure of notes on borrowings explanatory [Text Block]

	(Amount in Rs.'000)
Note 10. Current Liabilities - Borrowings	As at March 31, 2021
Unsecured	
Loan from Holding Company*	15,27,520
Loan from Globalcom IDC Limited	8,188
Total	15,35,707
*Loan from the holding Company is Interest Free loan and payable on demand.	



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[612700] Notes - Income taxes

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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]		
Total current tax expense (income) and adjustments for current tax of prior periods	0	0
Total tax expense (income)	0	0
Current and deferred tax relating to items charged or credited directly to equity [Abstract]		
Total aggregate current and deferred tax relating to items credited (charged) directly to equity	0	0
Income tax relating to components of other comprehensive income [Abstract]		
Total aggregated income tax relating to components of other comprehensive income	0	0
Aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	0	0
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Total tax expense (income)	0	0
Reconciliation of average effective tax rate and applicable tax rate [Abstract]		
Total average effective tax rate	0.00%	0.00%

[611000] Notes - Exploration for and evaluation of mineral resources

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No
Assets arising from exploration for and evaluation of mineral resources	0	0
Liabilities arising from exploration for and evaluation of mineral resources	0	0
Income arising from exploration for and evaluation of mineral resources	0	0
Expense arising from exploration for and evaluation of mineral resources	0	0
Cash flows from (used in) exploration for and evaluation of mineral resources, classified as operating activities	0	0
Cash flows from (used in) exploration for and evaluation of mineral resources, classified as investing activities	0	0

[611900] Notes - Accounting for government grants and disclosure of government assistance

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of accounting for government grants and disclosure of government [TextBlock]		
Company has received any government grant or government assistance	No	No
Grants or grants received from government authorities	0	0
Grants or grants received from government authorities	0	0

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[401100] Notes - Subclassification and notes on liabilities and assets**Subclassification of trade receivables [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classification based on current non-current [Axis]	Classification based on current non-current [Member]		Current [Member]	
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Doubtful [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
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	82,636	82,636	82,636	82,636
Allowance for bad and doubtful debts	82,636	82,636	82,636	82,636
Total trade receivables	0	0	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
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Classification of inventories [Table]

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classification of inventories [Axis]	Company inventories [Member]	
	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Classification of inventories [Abstract]		
Classification of inventories [Line items]		
Inventories	0	0

Other current financial liabilities, others [Table]

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Other current financial liabilities, others [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	10	12	34,892	42,496
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	TDS Payable	TDS Payable	Expenses Payable	Expenses Payable
Other current financial liabilities, others	10	12	34,892	42,496

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Other current assets others [Table]

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Other current assets others [Axis]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Other current assets notes [Abstract]		
Other current assets [Abstract]		
Other current assets, others	2,003	2,001
Other current assets others [Abstract]		
Other current assets others [Line items]		
Description of other current assets others	Other Assets	Current Other Current Assets
Other current assets, others	2,003	2,001

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Total dividend receivable	0	0
Advances, non-current	0	0
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	0	0
Other balances with banks	2,102	2,220
Total balance with banks	2,102	2,220
Cash on hand	0	0
Total cash and cash equivalents	(A) 2,102	(B) 2,220
Total cash and bank balances	2,102	2,220
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 assets	(C) 2,003	(D) 2,001
Interest accrued on borrowings	0	0
Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Debentures claimed but not paid	0	0
Public deposit payable, current	0	0
Total other current financial liabilities	(E) 34,902	(F) 42,508
Total other advance	0	0
Total deposits refundable current	0	0
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	0	0
Total proposed equity dividend	0	0
Total proposed preference dividend	0	0
Total proposed dividend	0	0



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Footnotes

(A)

Note 5. Cash and Cash Equivalent	As at March 31 , 2022
Balances with Banks	
Current Accounts	2,102
Cash on Hand	-
Total	2,102

(B)

	(Amount in Rs.'000)
Note 5. Cash and Cash Equivalent	As at March 31, 2021
Balances with Banks	
Current Accounts	2,220
Cash on Hand	-
Total	2,220

(C)

	(Amount in Rs.'000)
Note 7. Other Current Assets	As at March 31 , 2022
Mobilization Advance	11,134
Advance to Supplier and Contractors	282
Prepaid Expenses	-
Deposits	18,484
Provision for doubtful advances	
Other Current Assets	



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Sub Total (A)	2
EMD Deposits	2,001
Sub Total (B)	2,001
Total	2,003

(D)

	(Amount in Rs.'000)
Note 7. Other Current Assets	As at March 31, 2021
Mobilization Advance	11,134
Advance to Supplier and Contractors	282
Prepaid Expenses	-
Security Deposits	18,484
Less: Provision for doubtful advances	(29,899)
Other Current Assets	-
Sub Total (A)	-
EMD Deposits	2,001
Sub Total (B)	2,001
Total	2,001

(E)

	(Amount in Rs.'000)
Other Current Liabilities	As at March 31, 2022
Due Payable	TRUE COPY H. Srinathrao
TDS Payable	THIS ANNEXURE IS THE TRUE COPY OF THE ORIGINAL DOCUMENT
	10



Service Tax Payable	-
Labour Cess	-
Expenses Payable	34,892
Security Deposit	-
Interest on Property tax Payable	-
Total	34,902

(F)

	(Amount in Rs.'000)
Note 12. Other Current Liabilities	As at March 31, 2021
Statutory Due Payable	
TDS Payable	12
Service Tax Payable	-
Labour Cess	-
Expenses Payable	42,496
Security Deposit	-
Interest on Property tax Payable	-
Total	42,507



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[401200] Notes - Additional disclosures on balance sheet

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (34) [See below]	Textual information (35) [See below]	
Additional balance sheet notes [Abstract]			
Contingent liabilities and commitments [Abstract]			
Classification of contingent liabilities [Abstract]			
Total contingent liabilities	0	0	
Classification of commitments [Abstract]			
Total commitments	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	
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0	
Percentage of proposed dividend	0.00%	0.00%	
Details of share capital held by foreign companies [Abstract]			
Percentage of share capital held by foreign company	0.00%	0.00%	
Value of share capital held by foreign company	0	0	
Percentage of paid-up capital held by foreign holding company and or with its subsidiaries	0.00%	0.00%	
Value of paid-up capital held by foreign holding company and or with its subsidiaries	0	0	
Details of shareholding pattern of promoters and public [Abstract]			
Total number of shareholders promoters and public	0	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	
Disclosure of equity share warrants [Abstract]			
Changes in equity share warrants during period [Abstract]			
Additions to equity share warrants during period	0	0	
Deductions in equity share warrants during period	0	0	
Total changes in equity share warrants during period	0	0	
Equity share warrants at end of period	0	0	0
Breakup of equity share warrants [Abstract]			
Equity share warrants for existing members	0	0	
Equity share warrants for others	0	0	
Total equity share warrants	0	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	0	0	
Number of person share application money received during year	0	0	
Number of person share application money paid as at end of year	0	0	
Number of person share application money received as at end of year	0	0	
Share application money received and due for refund	0	0	
Details regarding cost records and cost audit [Abstract]			
Maintenance of cost records [Abstract]			
Maintenance of cost records by company has been under Companies (Cost Records and Audit) Rules,	No	No	
of company			
Unclaimed liabilities [Abstract]			
Share application refund money			
Unclaimed matured debentures			
Unclaimed matured deposits	0	0	

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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	0	0
Number of warrants converted into preference shares during period	0	0
Number of warrants converted into debentures during period	0	0
Number of warrants issued during period (in foreign currency)	0	0
Number of warrants issued during period (INR)	0	0



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Textual information (34)

Disclosure of additional balance sheet notes explanatory [Text Block]

Note
24 Deferred Tax (Assets)/ Liabilities

In compliance with IND AS-12, "Income Taxes" prescribed under the Companies (Indian Accounting Standards) Rules, 2015, the deferred tax asset arising on account of brought forward losses and unabsorbed depreciation has not been recognised in view of consideration of prudence and uncertainty regarding the realisation of the same in the foreseeable future.

Note
26 Financial Risk Management Objective and Policies

The purpose of financial risk management is to ensure that the Company has adequate and effective utilized financing as regards the nature and scope of the business. The objective is to minimize the impact of such risks on the performance of the Company. The Company's financial risk management policy is set by the Board of Directors.

The Company's principal financial liabilities comprise trade payables and other liabilities. The main purpose of these financial instruments is to raise finance for operations. It has various financial assets such as loans, advances, land advances, trade receivables, cash which arise directly from its operation.

any's activities expose it to a financial risks: credit risk, and market risk.



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It is one party to a financial instrument or customer contract will cause a financial loss due to non fulfillment of its obligations under a financial instrument or customer contract for the other party, leading to a finance loss. The Company's credit risks relate to the leasing activities and non payment of lease rent by leasee. The customer credit risk is managed by leasing out the properties to group companies or related companies. Since all the trade receivables are related companies there is no or minimal risk of default by customers as the rental are to be recovered from within group.

b. Liquidity risk:

The risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset. The Company's cash flow is a mix of cash flow from collections from customers, leasing and interest income. Further, the company obtains sub-ordinate debts and other debts from the Holding Company to meet out the operational cost.

c. Market Risk :

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. The company is exposed to 2 types of market risks namely currency risk and interest rate risk. Financial Instruments affected by market risk include loans and borrowings and deposits. The company monitors the risks arising out of these on a regular basis with the group treasury team. Further, the company may enter into derivatives if required arising out of these risks significantly.



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c.1. Currency Risk:

There is no currency risk since all operations are in INR.

c.2. Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's exposure to the risk of changes in market interest rates is not managed by taking interest free loan.

Note
27 Other Disclosures

a) Basis of Preparation of Financial Statements

The Company has incurred a net loss of Rs. 5,60,78,913 for the Period 1st April, 2021 to March 31,2022 and, as of that date Company's current liabilities exceeded its total assets by Rs. 74,18,97,891 . The company is wholly owned subsidiary of Reliance Communications limited. Reliance Communications Ltd. is under resolution processed under The Insolvency and Bankruptcy Code 2016 (IBC). As a consequence, management and operation of the holding company is under the control and custody of Resolution Professionals (RPs) appointed vide Hon'ble NCLT orders dated May 18. These factor indicate that a material uncertainty exists that significant doubt on the company's ability to continue as going



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However the Company does not have any intention to suspend the operational activities. The company holds building on leased hold land with build up area of approximately 15000 square meters with multi-leveled basement parking, spread across two level and valued for 666 crores approximately as on 1st April 2015 by an independent valuer. Management estimates, current market of the property in the same range as on 31st March 2022, which exceeds the accumulated losses by approx Rs.600 crores. The company does not have any extrenal borrowing and current liabilities consists of mainly borrowings from the holding and fellow subsidiary companies. The company is in process of exploring the opportunity for renting out the property. In view of the management's expectation of the successful renting of the property in near future, the financial statement has been prepared on the going concern basis.

b) Disclosure of Compliance with IND AS

The Company has adopted Indian Accounting Standards ("Ind-AS") and these financial statements have been prepared in accordance with the principles of recognition and measurement of Ind AS, prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder.

- c) In the opinion of the management, the current assets and loans & advances are at least equal to the value stated in the Balance Sheet, if realized in the ordinary business.



- d) Balances with Trade receivables / trade payables are subject to confirmation/

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reconciliation.

Note 28 Events occurring after the reporting period

(a) Other events

There are no events occurring after the reporting period which have material impact on the financials.

Note 29 Disclosure as per latest amendment in Schedule III:

(i) Ratios:-	31.03.2022			31.03.2021		
	Numerator	Denominator	Ratio	Numerator	Denominator	Ratio
(a) Current Ratio,	4,106	16,14,460	0.003	4,221	15,86,933	0.003
(b) Debt-Equity Ratio,	15,35,707	(7,41,898)	-2.070	15,35,707	(6,85,819)	-2.239
(c) Debt Service Coverage Ratio,	(27,643)	-	0.000	(13,928)	-	0.000
(d) Return on Equity Ratio,	(56,079)	(7,13,858)	0.079	(55,373)	(6,58,132)	0.084
(e) Inventory turnover ratio,	-	-	0.000	-	-	0.000
(f) Trade Receivables turnover ratio,	-	-	0.000	-	-	0.000
(g) Trade payables turnover ratio,	-	26,127	0.000	-	7,834	0.000
(h) Net capital turnover ratio,	-	(16,10,355)	0.000	-	(15,82,712)	0.000
(i) Net profit ratio,	(56,079)	-	0.000	(55,373)	-	0.000



on Capital employed,

(56,079) (7,41,898) 0.076 (55,373) (6,85,819) 0.081

on investment.

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(ii) Compliance with approved Scheme(s) of Arrangements

The company is wholly owned subsidiary of Reliance Communications limited. Reliance Communications Ltd. is under resolution processed under The Insolvency and Bankruptcy Code 2016 (IBC). As a consequence, management and operation of the holding company is under the control and custody of Resolution Professionals (RPs) appointed vide Hon'ble NCLT orders dated May 18. These factor indicate that a material uncertainty exists that significant doubt on the company's ability to continue as going concern.

However the Company does not have any intention to suspend the operational activities. The company holds building on leased hold land with build up area of approximately 15000 square meters with multi-leveled basement parking, spread across two level and valued for 666 crores approximately as on 1st April 2015 by an independent valuer. Management estimates, current market of the property in the same range as on 31st March 2022, which exceeds the accumulated losses by approx Rs.600 crores. The company does not have any extrenal borrowing and current liabilities consists of mainly borrowings from the holding and fellow subsidiary companies. The company is in process of exploring the opportunity for renting out the property. In view of the management's expectation of the successful renting of the property in near future, the financial statement has been prepared on the going concern basis.

Note 30 Approval of financial statements

The financial statements were approved by the Board of Directors on 25/05/2022

Note 20 Disclosure for Investment Properties

Recognised in Profit or Loss for Investment Property



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Rental income	-	-
Less: Direct Operating expenses from property that generated rental income	-	-
Less: Direct Operating expenses from property that did not generated rental income	(12,957)	(12,256)
Profit/ (Loss) from Investment Property before Depreciations	(12,957)	(12,256)
Less: Depreciations		(14,428) (14,687)
Profit/ (Loss) from Investment Property	(27,384)	(26,944)

(ii) Contractual Obligations

There are no contractual obligations to purchase, construct or develop investment property or for repairs, maintenance or enhancements.

(iii) Leasing Arrangements

Certain Investment Properties are leased to tenants under long term operating leases with rental payable monthly. Minimum lease payments receivable under non cancellable operating leases of Investment properties:

Particulars	As at March 31, 2022	As at March 31, 2021
Within one year	-	-

one year but not later than 5 years

5 years



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(iv) Fair Value

Particulars	As at March 31, 2022	As at March 31, 2021
Investment Property	66,56,000	66,56,000
	66,56,000	66,56,000

(v) Estimation of Fair Value

The Company's investment properties is a 14,973 sq mtr plot at Maharaja Ranjeet Singh Marg, Minto Road, New Delhi, 110002. The valuation of the property is based on valuations performed by Duff & Phelps India Private Limited, an accredited independent valuer. Duff & Phelps India Private Limited is a specialist in valuing these types of investment properties. The valuation was carried out by following guidance of Indian Accounting Standards (Ind AS) 16 & 113. The main inputs used are market rate based on the comparable transactions & industry data, circle rate prevailing in the area and replacement cost due to paucity of bigger land plots available for sale in near vicinity to the subject property.

The company has no restrictions on the realisability of its investment properties and no contractual obligations to purchase, construct or develop investment properties or for repairs, maintenance and enhancements.



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Textual information (35)

Disclosure of additional balance sheet notes explanatory [Text Block]

Note
24 Deferred Tax (Assets)/ Liabilities

In compliance with IND AS-12, "Income Taxes" prescribed under the Companies (Indian Accounting Standards) Rules, 2015, the deferred tax asset arising on account of brought forward losses and unabsorbed depreciation has not been recognised in view of consideration of prudence and uncertainty regarding the realisation of the same in the foreseeable future.

Note
26 Financial Risk Management Objective and Policies

The purpose of financial risk management is to ensure that the Company has adequate and effective utilized financing as regards the nature and scope of the business. The objective is to minimize the impact of such risks on the performance of the Company. The Company's financial risk management policy is set by the Board of Directors.

The Company's principal financial liabilities comprise trade payables and other liabilities. The main purpose of these financial instruments is to raise finance for operations. It has various financial assets such as loans, advances, land advances, trade receivables, cash which arise directly from its operation.

any's activities expose it to a financial risks: credit risk, k and market risk.



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It is one party to a financial instrument or customer contract will cause a financial loss due to non fulfillment of its obligations under a financial instrument or customer contract for the other party, leading to a finance loss. The Company's credit risks relate to the leasing activities and non payment of lease rent by leasee. The customer credit risk is managed by lesing out the properties to group companies or related companies. Since all the trade receivables are related companies there is no or minimal risk of default by customers as the rental are to be recovered from within group.

b. Liquidity risk:

The risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset. The Company's cash flow is a mix of cash flow from collections from customers, leasing and interest income. Further, the company obtains sub-ordinate debts and other debts from the Holding Company to meet out the operational cost.

c. Market Risk :

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. The company is exposed to 2 types of market risks namely currency risk and interest rate risk. Financial Instruments affected by market risk include loans and borrowings and deposits. The company monitors the risks arising out of these on a regular basis with the group treasury team. Further, the company may enter into derivatives if necessary to mitigate the risks arising out of these risks significantly.



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c.1. Currency Risk:

There is no currency risk since all operations are in INR.

c.2. Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's exposure to the risk of changes in market interest rates is not managed by taking interest free loan.

Note
27 Other Disclosures

a) Basis of Preparation of Financial Statements

The Company has incurred a net loss of Rs. 5,60,78,913 for the Period 1st April, 2021 to March 31,2022 and, as of that date Company's current liabilities exceeded its total assets by Rs. 74,18,97,891 . The company is wholly owned subsidiary of Reliance Communications limited. Reliance Communications Ltd. is under resolution processed under The Insolvency and Bankruptcy Code 2016 (IBC). As a consequence, management and operation of the holding company is under the control and custody of Resolution Professionals (RPs) appointed vide Hon'ble NCLT orders dated May 18. These factor indicate that a material uncertainty exists that significant doubt on the company's ability to continue as going



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However the Company does not have any intention to suspend the operational activities. The company holds building on leased hold land with build up area of approximately 15000 square meters with multi-leveled basement parking, spread across two level and valued for 666 crores approximately as on 1st April 2015 by an independent valuer. Management estimates, current market of the property in the same range as on 31st March 2022, which exceeds the accumulated losses by approx Rs.600 crores. The company does not have any extrenal borrowing and current liabilities consists of mainly borrowings from the holding and fellow subsidiary companies. The company is in process of exploring the opportunity for renting out the property. In view of the management's expectation of the successful renting of the property in near future, the financial statement has been prepared on the going concern basis.

b) Disclosure of Compliance with IND AS

The Company has adopted Indian Accounting Standards ("Ind-AS") and these financial statements have been prepared in accordance with the principles of recognition and measurement of Ind AS, prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder.

- c) In the opinion of the management, the current assets and loans & advances are at least equal to the value stated in the Balance Sheet, if realized in the ordinary business.



- d) Balances with Trade receivables / trade payables are subject to confirmation/

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reconciliation.

Note 28 Events occurring after the reporting period

(a) Other events

There are no events occurring after the reporting period which have material impact on the financials.

Note 29 Disclosure as per latest amendment in Schedule III:

(i)	Ratios:-	31.03.2022			31.03.2021		
	Particular	Numerator	Denominator	Ratio	Numerator	Denominator	Ratio
	(a) Current Ratio,	4,106	16,14,460	0.003	4,221	15,86,933	0.003
	(b) Debt-Equity Ratio,	15,35,707	(7,41,898)	-2.070	15,35,707	(6,85,819)	-2.239
	(c) Debt Service Coverage Ratio,	(27,643)	-	0.000	(13,928)	-	0.000
	(d) Return on Equity Ratio,	(56,079)	(7,13,858)	0.079	(55,373)	(6,58,132)	0.084
	(e) Inventory turnover ratio,	-	-	0.000	-	-	0.000
	(f) Trade Receivables turnover ratio,	-	-	0.000	-	-	0.000
	(g) Trade payables turnover ratio,	-	26,127	0.000	-	7,834	0.000
	(h) Net capital turnover ratio,	-	(16,10,355)	0.000	-	(15,82,712)	0.000
	(i) Net profit ratio,	(56,079)	-	0.000	(55,373)	-	0.000



on Capital employed,

(56,079) (7,41,898) 0.076 (55,373) (6,85,819) 0.081

on investment.

- -

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(ii) Compliance with approved Scheme(s) of Arrangements

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Note
30 Approval of financial statements

The financial statements were approved by the Board of Directors on 25/05/2022

Note
20 Disclosure for Investment Properties

Recognised in Profit or Loss for Investment Property



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Rental income	-	-
Less: Direct Operating expenses from property that generated rental income	-	-
Less: Direct Operating expenses from property that did not generated rental income	(12,957)	(12,256)
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(iii) Leasing Arrangements

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Particulars	As at March 31, 2022	As at March 31, 2021
Within one year	-	-

one year but not later than 5 years

5 years



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(iv) Fair Value

Particulars	As at March 31, 2022	As at March 31, 2021
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	66,56,000	66,56,000

(v) Estimation of Fair Value

The Company's investment properties is a 14,973 sq mtr plot at Maharaja Ranjeet Singh Marg, Minto Road, New Delhi, 110002. The valuation of the property is based on valuations performed by Duff & Phelps India Private Limited, an accredited independent valuer. Duff & Phelps India Private Limited is a specialist in valuing these types of investment properties. The valuation was carried out by following guidance of Indian Accounting Standards (Ind AS) 16 & 113. The main inputs used are market rate based on the comparable transactions & industry data, circle rate prevailing in the area and replacement cost due to paucity of bigger land plots available for sale in near vicinity to the subject property.

The company has no restrictions on the realisability of its investment properties and no contractual obligations to purchase, construct or develop investment properties or for repairs, maintenance and enhancements.



[611800] Notes - Revenue

Unless otherwise specified, all i

	01/04/2021 to 31/03/2022	
Disclosure of revenue [TextBlock]	Textual information (36) [See below]	Textual information (37) [See below]

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Textual information (36)

Disclosure of revenue [Text Block]

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.

Interest income on investment is recognised on time proportion basis. Dividend is considered when right to receive is established.

Textual information (37)

Disclosure of revenue [Text Block]

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.

Interest income on investment is recognised on time proportion basis. Dividend is considered when right to receive is established.

[612400] Notes - Service concession arrangements

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of service concession arrangements [TextBlock]		
Whether there are any service concession arrangements	No	No

[612000] Notes - Construction contracts

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No
Revenue from construction contracts	0	0
Costs incurred and recognised profits (less recognised losses)	0	0
Provided for contracts in progress	0	0
Contracts in progress	0	0
Due from customers for contract work as Assets	0	0
Due to customers for contract work as liability	0	0
S	0	0



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[612600] Notes - Employee benefits

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of employee benefits [TextBlock]	Textual information (38) [See below]	Textual information (39) [See below]
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	No	No

Textual information (38)**Disclosure of employee benefits [Text Block]****Note
21 Employee Benefits**

At present the Company does not have any employee, hence no provision in accordance with the Indian Accounting Standard-19 'Employee Benefit' prescribed under the Companies (Indian Accounting Standards) Rules, 2015 has been made.

Textual information (39)**Disclosure of employee benefits [Text Block]****Note
21 Employee Benefits**

At present the Company does not have any employee, hence no provision in accordance with the Indian Accounting Standard-19 'Employee Benefit' prescribed under the Companies (Indian Accounting Standards) Rules, 2015 has been made.

[612800] Notes - Borrowing costs

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No
Costs capitalised	0	0
Costs incurred	0	0
Costs capitalised	0	0
Costs incurred	0	0
Rate of borrowing costs eligible for capitalisation		00%

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[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)**

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Key managerial personnels and directors [Axis]	1	2	3
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
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	RAKESH GUPTA	GOURAV RANAWAT SINGH	VINAY SONI
Director identification number of key managerial personnel or director	00130829	08301161	08567944
Permanent account number of key managerial personnel or director	AHKPG8143R	DCDPR8492F	GZYP0034P
Date of birth of key managerial personnel or director	29/08/1976	03/05/1994	21/11/1996
Designation of key managerial personnel or director	Director	Director	Director
Qualification of key managerial personnel or director	PG	PG	PG
Shares held by key managerial personnel or director	[shares] 0	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]			
Gross salary to key managerial personnel or director [Abstract]			
Gross salary to key managerial personnel or director	0	0	0
Total key managerial personnel or director remuneration	0	0	0

[612200] Notes - Leases

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of leases [TextBlock]		
Whether company has entered into any lease agreement	No	No
Disclosure of finance lease and operating lease by lessee [TextBlock]		
Total contingent rents recognised as expense	0	0
Total lease and sublease payments recognised as expense	0	0
Disclosure of finance lease and operating lease by lessor [TextBlock]		
Total contingent rents recognised as income	0	0
Whether any operating lease has been converted to financial lease or vice-versa	No	No

[612300] Notes - Transactions involving legal form of lease

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No



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[612900] Notes - Insurance contracts

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No
Disclosure of amounts arising from insurance contracts [TextBlock]		
Deferred acquisition costs arising from insurance contracts	0	0
Total liabilities under insurance contracts and reinsurance contracts issued	0	0
Total increase (decrease) in liabilities under insurance contracts and reinsurance contracts issued	0	0
Liabilities under insurance contracts and reinsurance contracts issued at end of period	0	0
Total increase (decrease) in deferred acquisition costs arising from insurance contracts	0	0
Deferred acquisition costs arising from insurance contracts at end of period	0	0
Total increase (decrease) in reinsurance assets	0	0
Reinsurance assets at end of period	0	0

[613100] Notes - Effects of changes in foreign exchange rates

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	

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[500100] Notes - Subclassification and notes on income and expenses

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	0	0
Revenue from sale of services	0	0
Total revenue from operations other than finance company	0	0
Disclosure of revenue from operations for finance company [Abstract]		
Total revenue from operations finance company	0	0
Total revenue from operations	(A) 0	(B) 0
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on other current investments	1	0
Total interest income on current investments	1	0
Interest income on non-current investments [Abstract]		
Total interest income on non-current investments	0	0
Total interest income	1	0
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Total dividend income current investments	0	0
Dividend income non-current investments [Abstract]		
Total dividend income non-current investments	0	0
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Total net gain/loss on sale of investments	0	0
Rental income on investment property [Abstract]		
Total rental income on investment property	0	0
Other non-operating income [Abstract]		
Net gain (loss) on foreign currency fluctuations treated as other income [Abstract]		
Total net gain/loss on foreign currency fluctuations treated as other income	0	0
Miscellaneous other non-operating income	15	0
Total other non-operating income	15	0
Total other income	(C) 16	(D) 0
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense non-current loans [Abstract]		
Total interest expense non-current loans	0	0
Interest expense current loans [Abstract]		
Total interest expense current loans	0	0
Total interest expense	0	0
Total finance costs	0	0
Employee benefit expense [Abstract]		
Salaries and wages	0	0
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Remuneration to manager [Abstract]		
Total remuneration to manager	0	0
Managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds	0	0
Share based payment [Abstract]		
Share based payment	0	0
Employee share based payment	0	0
Employee benefit expense	0	0
Depreciation and amortisation expense [Abstract]		
Depreciation expense	28,436	41,445

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Total depreciation, depletion and amortisation expense	(E) 28,436	(F) 41,445
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	6,513	4,675
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	1,779	1,454
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	6,444	7,582
Total rates and taxes excluding taxes on income	6,444	7,582
Legal professional charges	28	27
Directors sitting fees	0	80
Cost transportation [Abstract]		
Total cost transportation	0	0
Impairment loss on financial assets [Abstract]		
Total impairment loss on financial assets	0	0
Impairment loss on non financial assets [Abstract]		
Total impairment loss on non-financial assets	0	0
Net provisions charged [Abstract]		
Total net provisions charged	0	0
Discount issue shares debentures written off [Abstract]		
Total discount issue shares debentures written off	0	0
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Contract cost [Abstract]		
Overhead costs apportioned contracts [Abstract]		
Total overhead costs apportioned contracts	0	0
Total contract cost	0	0
Payments to auditor [Abstract]		
Payment for audit services	112	108
Total payments to auditor	112	108
Payments to cost auditor [Abstract]		
Total payments to cost auditor	0	0
CSR expenditure	0	0
Miscellaneous expenses	12,783	2
Total other expenses	(G) 27,659	(H) 13,928
Current tax [Abstract]		
Total current tax	0	0



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Footnotes

(A)

Note 14. Revenue from Operations	For Year ended March 31, 2022
Sale of services	
Rental Income	-
Total	-

(B)

Note 14. Revenue from Operations	For Year ended March 31, 2021
Sale of services	
Rental Income	-
Total	-

(C)

Note 15. Other Income	For Year ended March 31, 2022
Interest received on	
Fixed Deposits	-
Others	1
Miscellaneous Income (Interest on Electricity Security Deposit)	15.167
Total	16

(D)

Note 15. Other Income	For Year ended March 31, 2021
Interest received on	
Fixed Deposits	-
Others	1
Miscellaneous Income (Interest on Electricity Security Deposit)	-



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Total

-

(E)

Note 16. Depreciation

For Year ended
March 31, 2022

Property, Plant and Equipment

14,009

Investment Property

14,428

Total

28,436

(F)

Note 16. Depreciation

For Year ended
March 31, 2021

Property, Plant and Equipment

26,758

Investment Property

14,687

Total

41,446

(G)

Note 17. Other Expenses

For Year ended
March 31, 2022

Lease Rent

6,513

Rates & Taxes

6,444

Legal & Professional

28

Sitting Fees

-

Insurance -Fixed Assets

1,779

Service Tax

-

GST

DS



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Interest on Property Tax demand	7,870
Payment to auditors (refer note no. 19)	112
Other Miscellaneous Expenses	2
Water Expenses	4,912
Electricity Expense	0
Total	27,659

Note 18	Payment to Auditors	
	Particulars	For Year ended March 31, 2022
	As auditors	
	Audit Fee	50
	Limited Review	45
	Tax audit	-
	Internal Financial Control	-
	In other Capacities	-
	Certification	-
	Total	95

(H)

Note 17. Other Expenses	For Year ended March 31, 2021
Lease Rent	4,675
es	7,581
essional	



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Insurance -Fixed Assets	1,454
Interest on Service Tax	-
Interest on GST	-
Interest on TDS	-
Interest on Property Tax demand	-
Payment to auditors (refer note no. 19)	108
Other Miscellaneous Expenses	2
Water Expenses	-
Electricity Expense	-
Total	13,928

Note 18	Payment to Auditors	
	Particulars	For Year ended March 31, 2021
	As auditors	
	Audit Fee	50
	Limited Review	45
	Tax audit	-
	Internal Financial Control	-
	In other Capacities	-
	Certification	-
	Total	95



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[613200] Notes - Cash flow statement

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	2,102	2,220	2,349
Cash and cash equivalents	(A) 2,102	(B) 2,220	
Total income taxes paid (refund)	0	0	

Footnotes

(A)

Note 5. Cash and Cash Equivalent	As at March 31 , 2022
Balances with Banks	
Current Accounts	2,102
Cash on Hand	-
Total	2,102

(B)

	(Amount in Rs.'000)
Note 5. Cash and Cash Equivalent	As at March 31, 2021
Balances with Banks	
Current Accounts	2,220
Cash on Hand	-
Total	2,220

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[500200] Notes - Additional information statement of profit and loss

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Additional information on profit and loss account explanatory [TextBlock]		
Net write-downs (reversals of write-downs) of inventories	0	0
Net write-downs (reversals of write-downs) of property, plant and equipment	0	0
Net impairment loss (reversal of impairment loss) recognised in profit or loss, trade receivables	0	0
Net gains (losses) on disposals of non-current assets	0	0
Net gains (losses) on disposals of property, plant and equipment	0	0
Net gains (losses) on disposals of investment properties	0	0
Net gains (losses) on disposals of investments	0	0
Net gains (losses) on litigation settlements	0	0
Net gains (losses) on change in fair value of derivatives	0	0
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	0	0
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	0	0
Total aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	0	0
Total aggregated income tax relating to components of other comprehensive income	0	0
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Total exceptional items	0	0
Total revenue arising from exchanges of goods or services	0	0
Total domestic turnover goods, gross	0	0
Total export turnover goods, gross	0	0
Total revenue from sale of products	0	0
Total revenue from sale of services	0	0
Gross value of transaction with related parties	14,569	1,534
Bad debts of related parties	0	0

[611200] Notes - Fair value measurement

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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

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[613300] Notes - Operating segments

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of entity's operating segments [TextBlock]	Textual information (40) [See below]	Textual information (41) [See below]
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

Textual information (40)**Disclosure of entity's operating segments [Text Block]**Note
19 Segment Reporting

There are no reportable segments in accordance with Indian Accounting Standard-108 'Operating Segment' prescribed under the Companies (Indian Accounting Standards) Rules, 2015.

Textual information (41)**Disclosure of entity's operating segments [Text Block]**Note
19 Segment Reporting

There are no reportable segments in accordance with Indian Accounting Standard-108 'Operating Segment' prescribed under the Companies (Indian Accounting Standards) Rules, 2015.

[610700] Notes - Business combinations

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	No	No
conciliation of changes in goodwill [TextBlock]		
is any goodwill arising out of business combination	No	No
quired receivables [TextBlock]		
are any acquired receivables from business combination		
ntingent liabilities in business combination [TextBlock]		
are any contingent liabilities in business combination		

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[611500] Notes - Interests in other entities

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	No	No
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	No	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

[610800] Notes - Related party**Disclosure of transactions between related parties [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Categories of related parties [Axis]	Parent [Member]	
Related party [Axis]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]		
Disclosure of transactions between related parties [Line items]		
Name of related party	RELIANCE COMMUNICATIONS LIMITED	RELIANCE COMMUNICATIONS LIMITED
Country of incorporation or residence of related party	INDIA	INDIA
CIN of related party	L45309MH2004PLC147531	L45309MH2004PLC147531
Description of nature of transactions with related party	Insurance Expenses, Water expenses, Interest on Property tax, Professional Charges	Insurance Expenses, Water expenses, Interest on Property tax, Professional Charges & Sitting Fees
Description of nature of related party relationship	Holding company	Holding company
Disclosure of transactions between related parties [Abstract]		
Disclosure of goods related party transactions	0	0
Disclosure of related party transactions expense	1,4,534	1,534
Provision recognised during period for bad and doubtful debts for related party	0	0



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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of related party [TextBlock]	Textual information (42) [See below]	Textual information (43) [See below]
Name of parent entity	RELIANCE COMMUNICATIONS LIMITED	
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)

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Textual information (42)

Disclosure of related party [Text Block]

Note
22 Related Party Disclosures

As per the Indian Accounting Standard-24 prescribed under the Companies (Indian Accounting Standards) Rules, 2015, the Company's related parties and transactions are disclosed below:

A. Parties where control exists

Reliance Communications Limited

Holding
Company

B. Fellow Subsidiary Company

Zapak Digital Entertainment Limited

Fellow
Subsidiary
Company

C. Directors- are collectively responsible for all the decision being made

Shri Rakesh Gupta

Shri. Gourav Ranawat Singh

Shri. Vinay Soni

Details of transactions and closing balances

Particulars

As at
March 31,
2022

As at
March 31,
2021

Advance Taken

ommunications Limited

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Insurance Expenses	1,779	1,454
Water Expenses	4,912	
Interest on Property Tax	7,870	
Professional charges	8	
Transaction with Directors		
Sitting Fees	-	80
Outstanding Balances:	As at March 31, 2022	As at March 31, 2021
Loan Taken		
Reliance Communications Limited	15,27,520	15,27,520
GlobalCom IDC Limited	8,188	8,188
Payable		
GlobalCom IDC Limited	916	8,258
Reliance Communications Limited	43,694	8,561



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Textual information (43)

Disclosure of related party [Text Block]

Note
22 Related Party Disclosures

As per the Indian Accounting Standard-24 prescribed under the Companies (Indian Accounting Standards) Rules, 2015, the Company's related parties and transactions are disclosed below:

A. Parties where control exists

Reliance Communications Limited

Holding
Company

B. Fellow Subsidiary Company

Zapak Digital Entertainment Limited

Fellow
Subsidiary
Company

C. Directors- are collectively responsible for all the decision being made

Shri Rakesh Gupta

Shri. Gourav Ranawat Singh

Shri. Vinay Soni

Details of transactions and closing balances

Particulars

As at
March 31,
2022

As at
March 31,
2021

Advance Taken

ommunications Limited

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Insurance Expenses	1,779	1,454
Water Expenses	4,912	
Interest on Property Tax	7,870	
Professional charges	8	
Transaction with Directors		
Sitting Fees	-	80
Outstanding Balances:	As at March 31, 2022	As at March 31, 2021
Loan Taken		
Reliance Communications Limited	15,27,520	15,27,520
GlobalCom IDC Limited	8,188	8,188
Payable		
GlobalCom IDC Limited	916	8,258
Reliance Communications Limited	43,694	8,561

[611700] Notes - Other provisions, contingent liabilities and contingent assets

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Contingent liabilities [TextBlock]		
There are any contingent liabilities	No	No



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[700200] Notes - Corporate social responsibility

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2021 to 31/03/2022
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No
Prescribed CSR expenditure	0
Amount CSR to be spent for financial year	0
Amount spent in local area	0
Total amount spent on construction/acquisition of any asset	0
Total amount spent on purposes other than construction/acquisition of any asset	0

[610500] Notes - Events after reporting period

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of events after reporting period [TextBlock]	Textual information (44) [See below]	Textual information (45) [See below]
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

Textual information (44)**Disclosure of events after reporting period [Text Block]**

Note 28 Events occurring after the reporting period

(a) Other events

There are no events occurring after the reporting period which have material impact on the financials.

Textual information (45)**Disclosure of events after reporting period [Text Block]**

Note 28 Events occurring after the reporting period

(a) Other events

are no events occurring after the reporting period which have material impact on the financials.



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[612500] Notes - Share-based payment arrangements

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of share-based payment arrangements [TextBlock]		
Whether there are any share based payment arrangement	No	No
Disclosure of number and weighted average exercise prices of share options [TextBlock]		
Number of share options outstanding in share based payment arrangement [Abstract]		
Total changes of number of share options outstanding in share based payment arrangement	0	0
Number of share options outstanding in share-based payment arrangement at end of period	0	0
Weighted average exercise price of share options outstanding in share based payment arrangement [Abstract]		
Total changes of weighted average exercise price of share options outstanding in share-based payment arrangement	0	0
Weighted average exercise price of share options outstanding in share-based payment arrangement at end of period	0	0
Disclosure of number and weighted average exercise prices of other equity instruments [TextBlock]		
Number of other equity instruments outstanding in share based payment arrangement [Abstract]		
Number of other equity instruments granted in share-based payment arrangement	0	0
Total changes of number of other equity instruments outstanding in share-based payment arrangement	0	0
Weighted average exercise price of other equity instruments outstanding in share based payment arrangement [Abstract]		
Total changes of weighted average exercise price of other equity instruments outstanding in share-based payment arrangement	0	0
Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at end of period	0	0
Disclosure of indirect measurement of fair value of goods or services received, other equity instruments granted during period [TextBlock]		
Number of other equity instruments granted in share-based payment arrangement	0	0
Expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets [Abstract]		
Total expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets	0	0

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[613000] Notes - Earnings per share

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of earnings per share [TextBlock]	Textual information (46) [See below]	Textual information (47) [See below]
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -15.74	[INR/shares] -15.54
Total basic earnings (loss) per share	[INR/shares] -15.74	[INR/shares] -15.54
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -15.74	[INR/shares] -15.54
Total diluted earnings (loss) per share	[INR/shares] -15.74	[INR/shares] -15.54
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	-5,60,79,017	-5,53,73,428
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] 35,63,601	[shares] 35,63,601
Adjusted weighted average shares	[shares] 0	[shares] 0

Textual information (46)**Disclosure of earnings per share [Text Block]**

Note 23	Earning per Equity Share	
Particulars		As at March 31, 2022
Nominal Value of Equity Shares (Rs.)		10
Profit/ (Loss) attributable to Equity Shareholders	(5,60,79,017)	
Weighted Average number of Equity Shares outstanding during the period	35,63,601	
Basic and Diluted Earnings per Share		(15.74)



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Textual information (47)

Disclosure of earnings per share [Text Block]

Note 23	Earning per Equity Share		
	Particulars		As at March 31, 2021
	Nominal Value of Equity Shares (Rs.)		10
	Profit/ (Loss) attributable to Equity Shareholders	(5,53,73,428)	
	Weighted Average number of Equity Shares outstanding during the period	35,63,601	
	Basic and Diluted Earnings per Share		(15.54)

[610900] Notes - First time adoption

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No
Disclosure of reconciliation of equity from previous GAAP to Ind AS [TextBlock]		
Equity as per Indian GAAP	0	0
Equity as per Ind AS	0	0
Disclosure of reconciliation of comprehensive income from previous GAAP to Ind AS [TextBlock]		
Comprehensive income as per Indian GAAP	0	0
Comprehensive income as per Ind AS	0	0
Disclosure of reconciliation of profit (loss) for the period from previous GAAP to Ind AS [TextBlock]		
Profit (loss) for the period as per Indian GAAP	0	0
Profit (loss) for the period as per Ind AS	0	0



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CAMPION PROPERTIES LIMITED
Standalone Financial Statements for period 01/04/2022 to 31/03/2023

[700300] Disclosure of general information about company

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Name of company	CAMPION PROPERTIES LIMITED	
Corporate identity number	U55101MH2001PLC218815	
Permanent account number of entity	AABCH1761P	
Address of registered office of company	H Block, 1st Floor Dhirubhai Ambani Knowledge City Navi Mumbai Thane MH 400710 IN	
Type of industry	Commercial and Industrial	
Category/sub-category of company	Non-govt company	
Whether company is listed company	No	
Date of board meeting when final accounts were approved	25/05/2023	
Date of start of reporting period	01/04/2022	01/04/2021
Date of end of reporting period	31/03/2023	31/03/2022
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Thousands	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	No	

[700600] Disclosures - Directors report

Details of directors signing board report [Table]

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Directors signing board report [Axis]	1	2
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
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	TRUSHA	KONIKA
Middle name of director	DEEPAK	NIRMAL
Last name of director	SHAH	SHAH
Designation of director	Director	Additional Director
Director identification number of director	08969726	09600137
Date of signing board report	25/05/2023	25/05/2023

Details of principal business activities contributing 10% or more of total turnover of company [Table]

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Principal business activities of company [Axis]	Product/service 1 [Member]
	01/04/2022 to 31/03/2023
Principal business activities contributing 10% or more of total turnover of company [Abstract]	
Principal business activities contributing 10% or more of total turnover of company	
Main product/service	
Name of main product/service	
Description of product/service	
Percentage to total turnover of company	



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	01/04/2022 to 31/03/2023
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	As per director's Report
Disclosure relating to amounts if any which is proposed to carry to any reserves	As per director's Report
Disclosures relating to amount recommended to be paid as dividend	As per director's Report
Details regarding energy conservation	As per director's Report
Details regarding technology absorption	As per director's Report
Details regarding foreign exchange earnings and outgo	As per director's Report
Disclosures in director's responsibility statement	As per director's Report
Details of material changes and commitment occurred during period affecting financial position of company	As per director's Report
Particulars of loans guarantee investment under section 186 [TextBlock]	As per Director's Report
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	As per Director's Report
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	No
Date of board of directors' meeting in which board's report referred to under section 134 was approved	25/05/2023
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	As per director's Report
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	CAMPION PROPERTIES LIMITED
Details of shareholding pattern of top 10 shareholders [Abstract]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	As per director's Report
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	As per director's Report
Disclosure of statement on development and implementation of risk management policy [TextBlock]	As per director's Report
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	As per director's Report
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	As per director's Report
Disclosure of change in nature of business [TextBlock]	As per director's Report
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	As per director's Report
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	As per director's Report
Details relating to deposits covered under chapter v of companies act [TextBlock]	As per director's Report
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	As per director's Report
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern company's operations in future [TextBlock]	As per director's Report
ing adequacy of internal financial controls with financial statements [TextBlock]	As per director's Report
appointment and remuneration of director or onnel if any, in the financial year [TextBlock]	As per director's Report
uneration of director or managerial personnel [Abstract]	
tings of board	
ories of board report [Abstract]	
Name of director signing board report [Abstract]	



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Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

Directors' Report

Dear Shareowners,

Your Directors present the 21st Annual Report and the audited accounts of the Company for the financial year ended March 31, 2023.

Financial performance and Business Operations

During the year under review, your Company has not earned any income. The Company has incurred loss of Rs. 445.80 lacs for the year as compared to loss of Rs. 560.79 lacs in the previous year.

Dividend

During the year under review, the Board of Directors has not recommended any dividend on the equity shares of the Company.

Reserve

In view of the loss, no amount has been carried to any reserve.

Subsidiary / Holding Company

There was no subsidiary company as on March 31, 2023. Reliance Communications Limited (RCOM) remains the holding company.

RCOM is under Corporate Insolvency Resolution Process pursuant to the provisions of the Insolvency and Bankruptcy Code, 2016 and its affairs, business and assets are being managed by, and the powers of the board of directors of RCOM are vested in, the Resolution Professional appointed by Hon'ble National Company Law Tribunal, Mumbai Bench, Mumbai.

Deposits

The Company has not accepted deposit from the public falling within the ambit of Section 73 of the Companies Act, 2013 (Act) and the Companies (Acceptance of Deposits) Rules, 2014.

Particulars of Loans, Guarantees or Investments

The Company has not made any loans, provided any guarantee or made any investments within the preview of Section 186 of the Act.

Directors

Ms Trusha Shah (DIN: 08969726), Director is retiring by rotation at the ensuing Annual General Meeting and is eligible for re-appointment, offers herself for re-appointment at the ensuing Annual General Meeting.

During the year under review Ms. Konika Shah (DIN: 09600137) and Ms. Vineeta P Patel (DIN: 07151087) were appointed as Additional Non-Executive – Independent Director on the Board of Director of the Company with effect from December 21, 2022 and February 10, 2023 respectively and the hold office up to the date of ensuring Annual General Meeting. They shall be liable to retire by rotation.

Shri Vinay Soni and Shri Rakesh Gupta has resigned as Director of the Company with effect from December 21, 2022 and February 10, 2023 respectively. The Board placed on records the appreciation and guidance received from Shri Vinay Soni and Shri Rakesh Gupta during his tenure as Directors of the Company,

Except as mentioned above, there was no change in Directors of the Company.

Key Managerial Personnel

As per Section 203 of the Act, the Company is not required to appoint Key Managerial Personnel of the Company.

Policy on Directors, Key Managerial Personnel and other Senior Employees Appointment and Remuneration

The Nomination and Remuneration Committee of the Board has devised a policy for selection and appointment of Directors, Key Managerial Personnel and Senior Management and their Remuneration. The Committee has formulated the criteria for determining the qualifications, positive attributes and independence of a Director.

Evaluation of Directors, Board and Committees

ent of the Act, policy for performance evaluation of the individual directors, Board and its Committee, which includes ince evaluation not applicable to the Company.



bility Statement

irements under Section 134(3)(c) of the Companies Act, 2013 with res at:

the annual financial statements for financial year ended March 31 been followed along with proper explanation relating to material departures, if any;

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the Directors had 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 as at March 31, 2023 and of the loss of the Company for the year ended on that date;

the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

the Directors had prepared the annual financial statements for the financial year ended March 31, 2023 on a 'going concern' basis;

the Directors had laid down internal financial controls to be followed by the Company and such financial controls are adequate and are operating effectively, and

the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws were in place and were adequate and operating effectively.

Related Party Transactions

All related party transactions that were entered into during the financial year were on an arm's length basis and were in the ordinary course of business. There are no materially significant related party transactions made by the Company with Promoters, Directors or other designated persons, which may have a potential conflict with the interest of the Company at large.

None of the Directors has any pecuniary relationships or transactions vis-à-vis the Company.

Material Changes and Commitments if any affecting the financial position of the Company
There was no material change and commitment affecting the financial position of the Company.

Meetings of the Board

During the period, Six Board Meetings were held on April 04, 2022, May 25, 2022, August 10, 2022, November 10, 2022, November 23, 2022 and February 10, 2023. The maximum time gap between any two meetings was 91 days and the minimum gap was 10 days. The meetings are normally held at Mumbai.

Risk Management

The Company has a business risk management framework to identify, evaluate business risks and opportunities. This framework seeks to create transparency, minimise adverse impact on the business objective and enhance company's competitive advantage. The business risk framework defines the risk management approach across the Company at various levels including documentation and reporting. The framework has different risk Models, which helps in identifying risk trend, exposure and potential impact analysis at a Company level.

Auditors and Auditors' Report

At the 17th Annual General Meeting (AGM) held on September 28, 2019, M/s. Ajay Agarwal and Co, Chartered Accountants were re-appointed as the statutory auditors of the Company for a period five years to hold office till the conclusion of the 22th AGM to be held for the financial year 2023-24. The Company has received a confirmation from the Auditors that they are not disqualified to act as the Auditors and eligible to hold the office as Auditors of the Company.

The observations and comments given by the Auditors in their report read together with notes on financial statements are self-explanatory and hence do not call for any further comments under Section 134 of the Companies Act, 2013.

Financial Statements - Application of Indian Accounting Standards (Ind AS) Rules, 2015.

Ministry of Corporate Affairs (MCA) vide its Notification No. G.S.R. 111(E) dated February 16, 2015, has made the application of the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS Rules) effective from April 1, 2015.

The audited financial statement drawn up for the financial year ended March 31, 2023, in accordance with the requirements of the above said Rules.

Corporate Social Responsibility

The Company is not falling under the purview of Section 135 of the Act and hence disclosures with respect to CSR activities are not applicable to the Company.

Particulars of Employees

Section 197 of the Act read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is not applicable to the Company.

Conservation of Energy, Technology Absorption and Foreign Exchange Earnings and Outgo

As the Company does not involve any manufacturing activity, most of the information's as required under Section 134(3)(m) of the Companies Act, 2013, read with Rule 8 of the Companies (Accounts) Rules, 2014 is not applicable the Company. However, the information as applicable has been given in the Annexure – A forming part of this Report.



by Regulators or Courts and Tribunals
the regulators or Courts or Tribunals impacting the going concern status and the Company's operations.

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Reliance Communications Limited is Holding Company of the Company.

Reliance Communications Limited (RCOM), under Corporate Insolvency Resolution Process pursuant to the provisions of the Insolvency and Bankruptcy Code, 2016 and its affairs, business and assets are being managed by, and the powers of the board of directors RCOM are vested in, the Interim Resolution Professional appointed by Hon'ble National Company Law Tribunal, Mumbai Bench, Mumbai.

Internal Financial Controls and their adequacy

The Company has in place adequate internal financial controls across the organization. The same is subject to review periodically by the internal audit cell for its effectiveness.

Acknowledgements

Your Directors would like to express their sincere appreciation for the co-operation and assistance received from stakeholders and other business constituents during the year under review.

For and on behalf of the Board of Directors

Konika Shah	Trusha Deepak Shah
Director	Director
DIN: 09600137	DIN: 08969726

Mumbai
May 25, 2023



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Annexure –A

Conservation of Energy-

The steps taken or impact on conservation of energy The Company requires energy for its operations and the Company is making all efforts to conserve energy by monitoring energy costs and periodically reviews of the consumption of energy. It also takes appropriate steps to reduce the consumption through efficiency in usage and timely maintenance / installation / up gradation of energy saving devices, wherever applicable.

The steps taken by the Company for utilizing alternate sources of energy

The capital investment on energy conservation equipments

Technology Absorption-

The efforts made towards technology absorption

The Company uses latest technology and equipments into the business. Further the Company is not engaged in any manufacturing activities.

The benefits derived like product improvement, cost reduction, product development or import substitution

In case of imported technology (imported during the last three years reckoned from the beginning of the financial year)

The details of technology imported

The year of import

Whether technology been fully absorbed

If not fully absorbed, areas where absorption has not taken place, and the reasons thereof.

The expenditure incurred on Research and development

The Company has not spent any amount towards research and developmental activities and has been active in harnessing and tapping the latest and the best technology in the industry.

Foreign Exchange Earnings and Outgo:

Total Foreign Exchange earned : Rs. Nil

Total Foreign Exchange outgo : Rs. Nil



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[700500] Disclosures - Signatories of financial statements**Details of directors signing financial statements [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Directors signing financial statements [Axis]	1	2
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
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	TRUSHA	KONIKA
Middle name of director	DEEPAK	NIRMAL
Last name of director	SHAH	SHAH
Designation of director	Director	Additional Director
Director identification number of director	08969726	09600137
Date of signing of financial statements by director	25/05/2023	25/05/2023

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[700400] Disclosures - Auditors report**Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table]****..(1)**

Unless otherwise specified, all monetary values are in Thousands of INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]
	01/04/2022 to 31/03/2023
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 (2) [See below]
Disclosure in auditors report relating to inventories	2. In respect of its inventories: There is no inventory maintained by entity.
Disclosure in auditors report relating to loans	Textual information (3) [See below]
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	4. In our opinion, the company has not granted any loans, investments and guarantees, therefore, Clause iv of the Companies (Auditor's Report) Order 2020 is not applicable to the company.
Disclosure in auditors report relating to deposits accepted	5. The company has not accepted deposits during the year.
Disclosure in auditors report relating to maintenance of cost records	6. The company is not required to maintain the cost records which has been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013.
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (4) [See below]
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (5) [See below]
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	Textual information (6) [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 (7) [See below]
Disclosure in auditors report relating to managerial remuneration	As per auditor's Report
Disclosure in auditors report relating to Nidhi Company	12. In our opinion, the company is not Nidhi Company. Therefore, the clause xii of the Companies (Auditor's Report) Order 2020 is not applicable to the company.
Disclosure in auditors report relating to transactions with related parties	Textual information (8) [See below]
Disclosure in auditors report relating to preferential allotment or private placement of shares or debentures	(b) The company has not made any private placement of shares or debentures during the year



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Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	15. The company has not entered into any non-cash transactions with directors or persons connected with him.
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	16. The company is not required to be register under section 45-IA of the Reserve Bank of India Act, 1934. Hence clause xiv of the Companies (Auditor's Report) Order 2020 is not applicable.

Details regarding auditors [Table]

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Auditors [Axis]	1
	01/04/2022 to 31/03/2023
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	Ajay Agarwal and Co
Name of auditor signing report	AGARWAL AJAY KUMAR
Firms registration number of audit firm	005972N
Membership number of auditor	084812
Address of auditors	1/42 LALITA PARK LAXMI NAGAR VIKAS MARG DELHI 110092
Permanent account number of auditor or auditor's firm	AAMFA5982D
SRN of form ADT-1	R02061521
Date of signing audit report by auditors	25/05/2023
Date of signing of balance sheet by auditors	25/05/2023

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2022 to 31/03/2023
Disclosure in auditor's report explanatory [TextBlock]	Textual information (9) [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 (2)**Disclosure in auditors report relating to fixed assets**

1. In respect of Fixed Assets : (a) The company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets; (b) As explained to us, fixed assets have been physically verified by the management at reasonable intervals and no material discrepancies were noticed on such verification. (c) Title deed of immovable property is held by the Company as Fixed Assets. (d) The company has not revalued its Property, plant and equipment during the year. (e) No proceedings have been initiated or are pending against the company for holding any benami property under Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rule made hereunder.

Textual information (3)**Disclosure in auditors report relating to loans**

information and explanations given to us and on the basis of our examination, secured or unsecured, to companies, firms, Limited Liability Partnership, etc., under section 189 of the Companies Act, 2013. Consequently, the provisions of

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Textual information (4)

Disclosure in auditors report relating to statutory dues [Text Block]

7. In respect of statutory dues:

(a) The company is regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, , service tax, duty of customs, duty of excise, value added tax, and any other statutory dues with the appropriate authorities.

(b) The company does not have any dues of income tax or sales-tax or service tax or duty of customs or duty of excise or value added tax on account of any dispute.

Textual information (5)

Disclosure in auditors report relating to default in repayment of financial dues

9. The company does not have any loans or borrowings from financial institution or bank or debenture holders, therefore, the clause ix of the Companies (Auditor's Report) Order 2020 is not applicable to the company.

Textual information (6)

Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised

10. (a) No money has been raised by way of public issue or follow-on offer (including debt instruments) and term loans were applied for the purposes for which those are raised. (b) The company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.

Textual information (7)

Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period

11. (a) No fraud has been made by the company nor has any fraud on the Company by its officers or employees been noticed or reported during the year. (b) No report under subsection (12) of section 143 of the Companies Act has been filed in form ADT-4. (c) No whistle blowers complaints received during the year.

Textual information (8)

Disclosure in auditors report relating to transactions with related parties

13. All transactions with the related parties are in compliance with Section 188 and 177 of Companies Act, 2013 and have been disclosed in the Financial Statements etc as required by the accounting standards and Companies Act, 2013.



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Textual information (9)

Disclosure in auditor's report explanatory [Text Block]

AJAY AGARWAL & CO.
 CHARTERED ACCOUNTANTS
 PHONE NO.: +91-11-45874598 (O)
 ROOM NO-203, 1/42, LALITA PARK
 LAXMI NAGAR, DELHI- 110092
 +91-9811006446 (M)
 E-MAIL: ak8481@yahoo.com

INDEPENDENT AUDITOR'S REPORT

To the Members of Campion Properties Limited
 Report on the Standalone Financial Statements
 Qualified Opinion

We have audited the standalone financial statements of Campion Properties Limited ("the Company"), which comprise the balance sheet as at 31 st March 2023, and the statement of Profit and loss, statement of cash flows, and Statement of change in Equity for the year ended, and notes to the financial statement, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, except for the possible effect of matter described on the basis for Qualified Opinion Paragraph the aforesaid standalone financial statements give the information required by the Companies Act, 2013 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, 2022 and its loss, Changes in equity and its cash flow for the year ended on that date.

Basis for Qualified Opinion

We draw attention to Note No. 27(a) in the financial statement, which indicate that the company incurred a net loss of Rs.4,45,80,461 for the year ended 2022-23 and, as of that date Company's current liabilities exceeded its total assets by Rs. 78,64,78,556. The company is wholly owned subsidiary of Reliance Communications limited. Reliance Communications Ltd. is under resolution processed under The Insolvency and Bankruptcy Code 2016 (IBC). As a consequence, management and operation of the holding company is under the control and custody of Resolution Professionals (RPs) appointed vide Hon'ble NCLT orders dated May 18. These factor indicate that a material uncertainty exists that significant doubt on the company's ability to continue as going concern.

The company holds building on leased hold land with build up area of approximately 15000 square meters with multi-leveled basement parking, spread across two level and valued for 666 crores approximately as on 1st April 2015 by an independent valuer. Management estimates, current market of the property in the same range as on 31st March 2023, which exceeds the accumulated losses by approx. Rs. 600 crores. The company does not have any external borrowing and current liabilities consists of mainly borrowings from the holding and fellow subsidiary companies. The company is in process of exploring the opportunity for renting out the property. In view of the management's expectation of the successful renting of the property in near future, the financial statement has been prepared on the going concern basis. However, in view of the above uncertainties, we are unable to comment on the ability of the company to continue as a going concern and the consequential to accompanying financial statements, if any, that might have been necessarily had the financial statements prepared under liquidation basis.

We conducted our audit in accordance with Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Standalone financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibility of Management for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Those Board of director are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence

ons of users taken on the basis of these financial statements.

n accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit.

the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit
ve to those risks, and obtain audit evidence that is sufficient and appro
material misstatement resulting from fraud is higher than for one resulti
omissions, misrepresentations, or the override of internal control.

inding of internal control relevant to the audit in order to design audit

circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether and company has adequate internal financial controls system in place and the operating effectiveness of such controls.



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- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
 - Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020("the Order"), issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Companies Act, 2013, we report that in our opinion the said order is applicable to the company, hence comments on the matters specified in paragraphs 3 and 4 of the said order are required and are given in Annexure-1

2. As required by section 143(3) of the Act, we further 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 appears from our examination of those books;

(c) The standalone Balance Sheet, Statement of Profit & Loss and cash flow statement dealt with by this Report are in agreement with the books of account.

(d) In our opinion, the aforesaid standalone financial statements comply with the applicable Indian Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules 2014.

(e) The Going Concern matter described in basis for Qualified opinion selection related to Going Concern Paragraph above, in our opinion, may have an adverse effect on the functioning of the Company.

(f) On the basis of written representations received from the directors as on March 31, 2023 and taken on record by the Board of Directors, none of the directors are disqualified as on March 31, 2023 from being appointed as a director in terms of Section 164(2) of the Act.

(g) With respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls, refer to our separate report in Annexure-II.

(h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014 in our opinion and to the best of our information and according to the explanations given to us:-

(i) The Company does not have any pending litigations which would impact its financial position.

(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.

(iv) (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party.

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

(v) The company has not declared any dividend during the year under reference.

(vi) Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of Account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1, 2023, and accordingly, reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 is not applicable for the financial year ended March 31, 2023.



(CA AJAY KUMAR AGARWAL)
Partner

ARWAL & CO.
Chartered Accountants

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Place: New Delhi
Date: May 25, 2023

UDIN: 23084812BGWEE03606

Annexure-I to the Auditor's Report

The Annexure referred to in paragraph 1 of our report of even date to the members of Campion Properties Limited on the accounts of the company for the year ended 31st March, 2023.

On the basis of such checks as we considered appropriate and according to the information and explanation given to us during the course of our audit, we report that:

1. In respect of Fixed Assets :

(a) The company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets;

(b) As explained to us, fixed assets have been physically verified by the management at reasonable intervals and no material discrepancies were noticed on such verification.

(c) Title deed of immovable property is held by the Company as Fixed Assets.

(d) The company has not revalued its Property, plant and equipment during the year.

(e) No proceedings have been initiated or are pending against the company for holding any benami property under Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rule made hereunder.

2. In respect of its inventories:

There is no inventory maintained by entity.

3. According to the information and explanations given to us and on the basis of our examination of the books of account, the Company has not granted any loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or other parties listed in the register maintained under Section 189 of the Companies Act, 2013. Consequently, the provisions of clauses iii of the order are not applicable to the Company.

4. In our opinion, the company has not granted any loans, investments and guarantees, therefore, Clause iv of the Companies (Auditor's Report) Order 2020 is not applicable to the company.

5. The company has not accepted deposits during the year.

6. The company is not required to maintain the cost records which has been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013.

7. In respect of statutory dues:

(a) The company is regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, , service tax, duty of customs, duty of excise, value added tax, and any other statutory dues with the appropriate authorities.

(b) The company does not have any dues of income tax or sales-tax or service tax or duty of customs or duty of excise or value added tax on account of any dispute.

8. Since no tax assessments during the year, hence no transactions has been surrendered as income during the year in tax assessments. Hence clause viii of the Companies (Auditor's Report) Order 2020 is not applicable.

9. The company does not have any loans or borrowings from financial institution or bank or debenture holders, therefore, the clause ix of the Companies (Auditor's Report) Order 2020 is not applicable to the company.

10. (a) No money has been raised by way of public issue or follow-on offer (including debt instruments) and term loans were applied for the purposes for which those are raised.

(b) The company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.

11. (a) No fraud has been made by the company nor has any fraud on the Company by its officers or employees been noticed or reported during the year.

(b) No report under subsection (12) of section 143 of the Companies Act has been filed in form ADT-4.

(c) No whistle blowers complaints received during the year.

12. In our opinion, the company is not Nidhi Company. Therefore, the clause xii of the Companies (Auditor's Report) Order 2020 is not applicable to the company.

13. All transactions with the related parties are in compliance with Section 188 and 177 of Companies Act, 2013 and have been disclosed in the Financial Statements etc as required by the accounting standards and Companies Act, 2013.

14. Since the Company does not have any operations and Section 138 of the Companies Act, 2013 is also not applicable, therefore, clause xiv of the Companies (Auditor's Report) Order 2020 is not applicable to the Company.

15. The company has not entered into any non-cash transactions with directors or persons connected with him.

16. The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence clause xiv of the Companies (Auditor's Report) Order 2020 is not applicable.

17. The company has not incurred cash losses in the financial year and in the immediately preceding financial year.

18. There has been no instance of any resignation of the statutory auditors occurred during the year.

19. Material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of 1 year from the balance sheet date.

We draw attention to Note No. 27(a) in the financial statement. The company is wholly owned subsidiary of Reliance Communications limited. Reliance Communications Ltd. is under resolution processed under The Insolvency and Bankruptcy Code 2016 (IBC). As a consequence, management and operation of the holding company is under the control and custody of Resolution Professionals (RPs) appointed vide Hon'ble NCLT orders dated May 18. These factors indicate that a material uncertainty exists that significant doubt on the company's ability to continue as going concern.

20. Clause xx of the Companies (Auditor's Report) Order 2020 is not applicable to the company since there is no requirement of CSR Expenditure as per section 135 of the said act.



ARWAL & CO.
Chartered Accountants

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(CA AJAY KUMAR AGARWAL)

Partner

Place: New Delhi

Date: May 25, 2023

UDIN: 23084812BGWEE03606

Annexure -II to the Auditor's Report

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of Campion Properties Limited ("the Company") as of March 31, 2023 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India ('ICAI') and deemed to be prescribed under Section 143(10) of the Act, to the extent applicable to an audit of Internal Financial Controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2023, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For M/S AJAY AGARWAL & CO.

Chartered Accountants

FRN No. 005972N

M. No. 084812

(CA AJAY KUMAR AGARWAL)

Partner

Place: New Delhi

Date: May 25, 2023

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[700700] Disclosures - Secretarial audit report

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2022 to 31/03/2023
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No



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[110000] Balance sheet

Unless otherwise specified, all monetary values are in Thousands of INR

	31/03/2023	31/03/2022	31/03/2021
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	(A) 55,353	(B) 69,111	83,119
Investment property	(C) 7,84,920	(D) 7,99,346	
Other intangible assets	0	0	
Non-current financial assets [Abstract]			
Non-current investments	0	0	
Loans, non-current	0	0	
Total non-current financial assets	0	0	
Total non-current assets	8,40,273	8,68,457	
Current assets [Abstract]			
Inventories	0	0	
Current financial assets [Abstract]			
Current investments	0	0	
Trade receivables, current	0	(E) 0	
Cash and cash equivalents	(F) 1,883	(G) 2,102	
Loans, current	0	0	
Total current financial assets	1,883	2,102	
Other current assets	(H) 2,004	(I) 2,003	
Total current assets	3,887	4,105	
Total assets	8,44,160	8,72,562	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	(J) 35,636	(K) 35,636	35,636
Other equity	(L) -8,22,115	(M) -7,77,534	
Total equity attributable to owners of parent	-7,86,479	-7,41,898	
Non controlling interest	0	0	
Total equity	-7,86,479	-7,41,898	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	0	0	
Total non-current financial liabilities	0	0	
Provisions, non-current	0	0	
Total non-current liabilities	0	0	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	(N) 15,35,708	(O) 15,35,707	
Trade payables, current	(P) 52,900	(Q) 43,694	
Other current financial liabilities	(R) 41,874	(S) 34,902	
Total current financial liabilities	16,30,482	16,14,303	
Provisions, current	0	0	
Current tax liabilities	(T) 157	(U) 157	
Total current liabilities	16,30,639	16,14,460	
Total equity and liabilities	8,44,160	8,72,562	

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Footnotes

(A)

Note 2. Property, Plant and Equipment (Refer Note 1.2 b)				(Amount in Rs.'000)
Particulars	Furniture & Fittings	Office Equipment	Plant & Machinery	Total
	41004	41006	41007	
Gross carrying value				
As at April 1, 2022	1,02,624	43,006	2,04,462	3,50,092
Additions	-	-	-	-
Disposals	-	-	-	-
As at Mar 31, 2023	1,02,624	43,006	2,04,462	3,50,092
Accumulated Depreciation				
As at April 1, 2022	97,252	40,855	1,42,875	2,80,982
Additions	-	-	13,757	13,757
Disposals	-	-	-	-
As at Mar 31, 2023	97,252	40,855	1,56,632	2,94,739
Closing net carrying value as at April 1, 2022	5,372	2,150	61,587	69,110
Closing net carrying value as at Mar 31 ,2023	5,372	2,150	47,831	55,353

(B)

Note 2. Property, Plant and Equipment (Refer Note 1.2 b)				(Amount in Rs.'000)
	Furniture & Fittings	Office Equipment	Plant & Machinery	Total
Gross carrying value				
As at April 1, 2021	1,02,624	43,006	2,04,462	3,50,092



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Additions	-	-	-	-
Disposals	-	-	-	-
As at March 31, 2022	1,02,624	43,006	2,04,462	3,50,092
Accumulated Depreciation				
As at April 1, 2021	97,010	40,855	1,29,108	2,66,973
Additions	242	-	13,767	14,009
Disposals	-	-	-	-
As at March 31, 2022	97,252	40,855	1,42,875	2,80,982
Closing net carrying value as at April 1, 2021	5,615	2,150	75,354	83,119
Closing net carrying value as at March 31 ,2022	5,373	2,150	61,587	69,111

Title deeds of Immovable Property not held in name of the Company- NO SUCH PROPERTY

(C)

Note 3. Investment Property (Refer Note 1.2 c)		(Amount in Rs.'000)		
Particulars	Leasehold Land	Building	Total	
	41005	41001		
Gross carrying value				
As at April 1, 2022	1,64,627	8,07,464	9,72,091	
Additions	-	-	-	
Disposals	-	-	-	
As at March 31, 2023	1,64,627	8,07,464	9,72,091	
Accumulated Depreciation				
As at April 1, 2022	32,400	1,40,344	1,72,744	



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Additions	1,663	12,765	14,428
Disposals	-	-	-
As at Mar 31, 2023	34,063	1,53,109	1,87,172
Closing net carrying value as at April 1, 2022	1,32,227	6,67,119	7,99,346
Closing net carrying value as at Mar 31 ,2023	1,30,563	6,54,354	7,84,920

(D)

Note 3. Investment Property (Refer Note 1.2 c)		(Amount in Rs.'000)	
Particulars	Leasehold Land	Building	Total
Gross carrying value			
As at April 1, 2021	1,64,627	8,07,464	9,72,091
Additions	-	-	-
Disposals	-	-	-
As at March 31, 2022	1,64,627	8,07,464	9,72,091
Accumulated Depreciation			
As at April 1, 2021	30,737	1,27,580	1,58,317
Additions	1,663	12,765	14,428
Disposals	-	-	-
As at March 31, 2022	32,400	1,40,344	1,72,745
Carrying value as at April 1, 2021	1,33,890		
Carrying value as at March 31 ,2022	1,32,227		



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Title deeds of Immovable Property not held in name of the Company- No SUCH PROPERTY

(E)

Note 4. Trade Receivables	As at March 31 , 2022
(i) Undisputed, considered good	-
(ii) Undisputed, which have significant increase in credit risk	
(iii) Undisputed, credit impaired- outstanding for	
-Less than 6 months	
-6 months- 1 year	
-1-2 years	
-2-3 years	
-More than 3 years	82,636
Less: Provision for doubtful debts	(82,636)
	-
Total	-

(F)

	(Amount in Rs.'000)
Note 5. Cash and Cash Equivalent	As at Mar 31 , 2023
Balances with Banks	
Current Accounts	1,883
Cash on Hand	-
	1,883



Note 5. Cash and Cash Equivalent

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AS at March 31 , 2022

Balances with Banks	
Current Accounts	2,102
Cash on Hand	-
Total	2,102

(H)

		(Amount in Rs.'000)
Note 7. Other Current Assets	As at Mar 31 , 2023	
Mobilization Advance	11,134	
Advance to Supplier and Contractors	282	
Prepaid Expenses	-	
Security Deposits	18,484	
Less: Provision for doubtful advances	(29,899)	
Other Current Assets	2	
Sub Total (A)	2	
EMD Deposits	2,001	
Sub Total (B)	2,001	
Total	2,003	

(I)



Other Current Assets

Advance

Advance to Supplier and Contractors

(Amount in Rs.'000)

As at March 31 , 2022

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282

Prepaid Expenses	-
Security Deposits	18,484
Less: Provision for doubtful advances	(29,899)
Other Current Assets	2
Sub Total (A)	2
EMD Deposits	2,001
Sub Total (B)	2,001
Total	2,003

(J)

		(Amount in Rs.'000)
Note 8. Share Capital		As at Mar 31 , 2023
Authorized		
Equity Shares of Rs. 10/- each (as at March 31, 2023, : 3,600,000, as at March 31, 2022: 3,600,000)	36,000	
		36,000
Issued, Subscribed & Fully Paid up		



Equity Shares of Rs. 10/- each
31, 2023, :3,563,601, as at March 31, 2022: 35,636

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 35,636

*(Out of the above shares 3,553,601 are allotted as fully paid up under demerger scheme of Hotel Ranjit, New Delhi from ITDC to the company sanctioned by department of company affairs, Govt of India vide its order dated 12/7/2002 without payment being received. 3,563,601 equity shares are held by holding company: Reliance Communications Limited.

(a) Movements in equity share capital	As at Mar 31 , 2023	
	No of Shares	Amount
Balance at the beginning of the year	35,63,601	3,56,36,010
Add: Shares issued during the year	-	-
Balance at the end of the year	35,63,601	3,56,36,010

(b) The rights, preferences and restrictions attaching to equity shares including restrictions on the distribution of dividends and the repayment of capital;

The company has only one class of Equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of Liquidation of the company, the holder of equity share will be entitled to receive remaining assets of the company, after distribution of all the preferential amounts. The distribution will be in proportion to the number of the Equity shares held by the shareholders.



eld by holding company

As at
Mar 31 ,
2023

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Equity Shares	Shares	Percentage
Reliance Communications Limited and its nominee's*	35,63,601	100%
*As per the records of the company, including its register of shareholder/ member and other declarations received from the shareholders regarding beneficial interest, the above shareholding represents both the legal and beneficial ownership of shares. Six shares are jointly held for statutory requirement with six individual of which Reliance Communication Limited has ownership and beneficial interest.		
(d) Shares held by each shareholder holding more than 5% shares		
	As at Mar 31 , 2023	
Equity Shares	No of Shares	Percentage
Reliance Communications Limited and its nominee's	35,63,601	100%

(K)

	(Amount in Rs.'000)
Note 8. Share Capital	As at March 31, 2022
Authorized	
Equity Shares of Rs. 10/- each (as at March 31, 2022, : 3,600,000 as at March 31, 2021: 3,600,000)	36,000
	36,000
scribed & Fully Paid up	
Shares of Rs. 10/- each 31, 2022, :3,563,601, as at March 31, 2021: 3,563,601)	



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35,636

*(Out of the above shares 3,553,601 are allotted as fully paid up under demerger scheme of Hotel Ranjit, New Delhi from ITDC to the company sanctioned by department of company affairs, Govt of India vide its order dated 12/7/2002 without payment being received. 3,563,601 equity shares are held by holding company: Reliance Communications Limited.

(a) Movements in equity share capital

As at
March 31,
2022

As at
March 31,
2021

No of
Shares

Amount

No of
Shares

Amount

Balance at the beginning of the year

35,63,601 3,56,36,010 35,63,601 3,56,36,010

Add: Shares issued during the year

- - - -

Balance at the end of the year

35,63,601 3,56,36,010 35,63,601 3,56,36,010

(b) The rights, preferences and restrictions attaching to equity shares including restrictions on the distribution of dividends and the repayment of capital;

The company has only one class of Equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of Liquidation of the company, the holder of equity share will be entitled to receive remaining assets of the company, after distribution of all the preferential amounts. The distribution will be in proportion to the number of the Equity shares held by the shareholders.



(c) Shares held by holding company

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		As at March 31, 2022	As at March 31, 2021		
Equity Shares		No of Shares	Percentage	No of Shares	Percentage
Reliance Communications Limited and its nominee's*	35,63,601	100%	35,63,601	100%	
*As per the records of the company, including its register of shareholder/ member and other declarations received from the shareholders regarding beneficial interest, the above shareholding represents both the legal and beneficial ownership of shares. Six shares are jointly held for statutory requirement with six individual of which Reliance Communication Limited has ownership and beneficial interest.					
(d) Shares held by each shareholder holding more than 5% shares					
		As at March 31, 2022	As at March 31, 2021		
Equity Shares		No of Shares	Percentage	No of Shares	Percentage
Reliance Communications Limited and its nominee's	35,63,601	100%	35,63,601	100%	

(L)

		(Amount in Rs.'000)
Note 9. Other Equity	As at Mar 31 , 2023	
Statement of Profit & Loss		
per last period Balance Sheet	(7,77,5	TRUE COPY H. Srinathrao
r the period	(44,58	THIS ANNEXURE IS THE TRUE COPY OF THE ORIGINAL DOCUMENT



Add: Deferred Tax adjustment

Balance at the end of the year

(8,22,115)

(M)

(Amount in Rs.'000)

Note 9. Other Equity

As at
March 31, 2022

Deficit in Statement of Profit & Loss

Balance as per last period Balance Sheet

(7,21,455)

Add: Loss for the period

(56,079)

Add: Deferred Tax adjustment

Balance at the end of the year

(7,77,534)

(N)

(Amount in Rs.'000)

Note 10. Current Liabilities - Borrowings

As at
Mar 31, 2023

Unsecured

Loan from Holding Company*

15,27,520

Loan from Globalcom IDC Limited

8,188

Total

15,35,707

*Loan from the holding Company is Interest Free loan and payable on demand.

(O)



Current Liabilities - Borrowings

As
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Loan from Holding Company*	15,27,520
Loan from Globalcom IDC Limited	8,188
Total	15,35,707

*Loan from the holding Company is Interest Free loan and payable on demand.

(P)

	(Amount in Rs.'000)
Note 11. Trade Payables	As at Mar 31 , 2023
Total outstanding dues of Micro and Small Enterprise*	-
Total outstanding dues to creditors other than Micro and Small Enterprise	52,899
Outstanding from due date of payment for-	
Less than 1 year	9,205
1-2 years	35,133
2-3 years	1,454
More than 3 years	7,107
Disputed Dues-MSME	
Disputed Dues- Others	
Total	52,899



There are no outstanding dues to Micro, Medium and Small Scale Business. This information as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006 has been determined to the extent such dues have been identified on the basis of information available with the Company.

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(Q)

Note 11. Trade Payables

As at
March 31, 2022

Total outstanding dues of Micro and Small Enterprise*

-

Total outstanding dues to creditors other than Micro and Small Enterprise

43,694

Outstanding from due date of payment for-

Less than 1 year

35,133

1-2 years

1,454

2-3 years

-

More than 3 years

7,107

Disputed Dues-MSME

-

Disputed Dues- Others

-

Total

43,694

*Note: There are no outstanding dues to Micro, Medium and Small Scale Business Enterprises. This information as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006 has been determined to the extent such parties have been identified on the basis of information available with the Company



Other Current Liabilities

Due Payable

As at
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TDS Payable	17
Service Tax Payable	-
Labour Cess	-
Expenses Payable	41,858
Security Deposit	-
Interest on Property tax Payable	-
Total	41,876

(S)

	(Amount in Rs.'000)
Note 12. Other Current Liabilities	As at March 31, 2022
Statutory Due Payable	
TDS Payable	10
Service Tax Payable	-
Labour Cess	-
Expenses Payable	34,892
Security Deposit	-
Interest on Property tax Payable	-
Total	34,902

(T)

	(Amount in Rs.'000)
Current Tax Liability	As at Mar 31 , 2023
Income Tax	157



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Total	157

(U)

(Amount in Rs.'000)	
Note 13. Current Tax Liability	As at March 31, 2022
Provision for Income Tax	157
Total	157

[210000] Statement of profit and loss**Earnings per share [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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] -12.51	[INR/shares] -15.74	[INR/shares] -12.51	[INR/shares] -15.74
Total basic earnings (loss) per share	[INR/shares] -12.51	[INR/shares] -15.74	[INR/shares] -12.51	[INR/shares] -15.74
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] -12.51	[INR/shares] -15.74	[INR/shares] -12.51	[INR/shares] -15.74
Total diluted earnings (loss) per share	[INR/shares] -12.51	[INR/shares] -15.74	[INR/shares] -12.51	[INR/shares] -15.74

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	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	(A) 0	(B) 0
Other income	(C) 0	(D) 16
Total income	0	16
Expenses [Abstract]		
Cost of materials consumed	0	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	0	0
Finance costs	1	0
Depreciation, depletion and amortisation expense	(E) 28,184	(F) 28,436
Other expenses	(G) 16,396	(H) 27,659
Total expenses	44,581	56,095
Profit before exceptional items and tax	-44,581	-56,079
Total profit before tax	-44,581	-56,079
Tax expense [Abstract]		
Current tax	0	0
Total tax expense	0	0
Total profit (loss) for period from continuing operations	-44,581	-56,079
Tax expense of discontinued operations	0	0
Total profit (loss) from discontinued operations after tax	0	0
Total profit (loss) for period	-44,581	-56,079
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	No	No
Other comprehensive income net of tax [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	0	0
Components of other comprehensive income that will be reclassified to profit or loss, net of tax [Abstract]		
Exchange differences on translation net of tax [Abstract]		
Total other comprehensive income, net of tax, exchange differences on translation	0	0
Debt instrument through other comprehensive income Net of tax [Abstract]		
Other comprehensive income, net of tax, Debt instrument through other comprehensive income	0	0
Cash flow hedges net of tax [Abstract]		
Total other comprehensive income, net of tax, cash flow hedges	0	0
Hedges of net investment in foreign operations net of tax [Abstract]		
Total other comprehensive income, net of tax, hedges of net investments in foreign operations	0	0
Change in value of time value of options net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of time value of options	0	0
Change in value of forward elements of forward contracts net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of forward elements of forward contracts	0	0
Change in value of foreign currency basis spreads net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of foreign currency basis spreads	0	0
Other comprehensive income, net of tax, net change in regulatory deferral account related to items that will be reclassified to profit or loss [Abstract]		
Other comprehensive income, net of tax, net change in regulatory deferral account related to items that will be reclassified to profit or loss		
Financial assets measured at fair value through other comprehensive income net of tax [Abstract]		



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Total other comprehensive income, net of tax, financial assets measured at fair value through other comprehensive income	0	0
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	0	0
Total comprehensive income	-44,581	-56,079
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Other comprehensive income before tax [Abstract]		
Total other comprehensive income	0	0
Total comprehensive income	-44,581	-56,079
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -12.51	[INR/shares] -15.74
Total basic earnings (loss) per share	[INR/shares] -12.51	[INR/shares] -15.74
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -12.51	[INR/shares] -15.74
Total diluted earnings (loss) per share	[INR/shares] -12.51	[INR/shares] -15.74



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Footnotes

(A)

Note 14. Revenue from Operations	For Year ended March 31, 2023
Sale of services	
Rental Income	-
Total	-

(B)

Note 14. Revenue from Operations	For Year ended March 31, 2022
Sale of services	
Rental Income	-
Total	-

(C)

Note 15. Other Income	For Year ended March 31, 2023
Interest received on	
Fixed Deposits	-
Others	-
Miscellaneous Income (Interest on Electricity Security Deposit)	-
Total	-

(D)

Note 15. Other Income	For Year ended March 31, 2022
Interest received on	
Fixed Deposits	
Others	



Others

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Miscellaneous Income (Interest on Electricity Security Deposit)	15.167	
Total		16

(E)

Note 16. Depreciation		For Year ended March 31, 2023
Property, Plant and Equipment	13,757	
Investment Property		14,428
Total		28,184

(F)

Note 16. Depreciation		For Year ended March 31, 2022
Property, Plant and Equipment		14,009
Investment Property		14,428
Total		28,436

(G)

Note 17. Other Expenses		For Year ended March 31, 2023
Lease Rent		6,879
Rates & Taxes		7,657
Legal & Professional		36
Sitting Fees		75
Fixed Assets		1,398
Service Tax		
ST		



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Interest on TDS		1
Interest on Property Tax demand	-	
Payment to auditors (refer note no. 19)	112	
Other Miscellaneous Expenses	1	
Water Expenses		237
Interest on Property tax demand	-	
Total		16,396

Note 18	Payment to Auditors		
	Particulars	For Year ended March 31, 2023	For Year ended March 31, 2022
	As auditors		
	Audit Fee	50	50
	Limited Review	45	45
	Tax audit	-	-
	Internal Financial Control	-	-
	In other Capacities	-	-
	Certification	-	-
	Total	95	95

(H)

Note 17. Other Expenses	For Year ended March 31, 2022
	6,513
Legal & Professional	TRUE COPY H. Srinathrao THIS ANNEXURE IS THE TRUE COPY OF THE ORIGINAL DOCUMENT 28



Sitting Fees	-
Insurance -Fixed Assets	1,779
Interest on Service Tax	-
Interest on GST	-
Interest on TDS	0
Interest on Property Tax demand	7,870
Payment to auditors (refer note no. 19)	112
Other Miscellaneous Expenses	2
Water Expenses	4,912
Electricity Expense	0
Total	27,659

Note 18 Payment to Auditors

Particulars For Year ended
March 31, 2022

As auditors

Audit Fee 50

Limited Review 45

Tax audit -

Internal Financial Control -

In other Capacities -

Certification -

Total



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Note 18 Payment to Auditors

Particulars	For Year ended March 31, 2023	For Year ended March 31, 2022
As auditors		
Audit Fee	50	50
Limited Review	45	45
Tax audit	-	-
Internal Financial Control	-	-
In other Capacities	-	-
Certification	-	-
Total	95	95

[400200] Statement of changes in equity**Statement of changes in equity [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-44,581	-56,079		-44,581
Total comprehensive income	-44,581	-56,079		-44,581
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Total deductions to reserves	0	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Total other changes in equity	0	0		0
Total increase (decrease) in equity	-44,581	-56,079		-44,581
Other equity at end of period	-8,22,115	-7,77,534	-7,21,455	-8,22,115

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Statement of changes in equity [Table]

..(2)

Unless otherwise specified, all monetary values are in Thousands of INR

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-56,079		-44,581	-56,079
Total comprehensive income	-56,079		-44,581	-56,079
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Total deductions to reserves	0		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Total other changes in equity	0		0	0
Total increase (decrease) in equity	-56,079		-44,581	-56,079
Other equity at end of period	-7,77,534	-7,21,455	-8,22,115	-7,77,534

Statement of changes in equity [Table]

..(3)

Unless otherwise specified, all monetary values are in Thousands of INR

Components of equity [Axis]	Reserves [Member]	Retained earnings [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		-44,581	-56,079	
Total comprehensive income		-44,581	-56,079	
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Total deductions to reserves		0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings		0	0	
Total other changes in equity		0	0	
Total increase (decrease) in equity		-44,581	-56,079	
Other equity at end of period	-7,21,455	-8,22,115	-7,77,534	-7,21,455



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Statement of changes in equity [Table]

..(4)

Unless otherwise specified, all monetary values are in Thousands of INR

Components of equity [Axis]	Other retained earning [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Other equity [Abstract]			
Statement of changes in equity [Line items]			
Equity [Abstract]			
Changes in equity [Abstract]			
Comprehensive income [Abstract]			
Profit (loss) for period	-44,581	-56,079	
Total comprehensive income	-44,581	-56,079	
Other changes in equity [Abstract]			
Deductions to reserves [Abstract]			
Total deductions to reserves	0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]			
Total appropriations for dividend, dividend tax and retained earnings	0	0	
Total other changes in equity	0	0	
Total increase (decrease) in equity	-44,581	-56,079	
Other equity at end of period	-8,22,115	-7,77,534	-7,21,455

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of notes on changes in equity [TextBlock]	Textual information (10) [See below]	Textual information (11) [See below]

Textual information (10)

Disclosure of notes on changes in equity [Text Block]

Disclosure of notes on changes in equity [Text Block]				
				(Amount in Rs.'000)
Particulars	Share capital	Retained Earning	Other Comprehensive Income	Total Equity
As at April 1, 2022	35,636	(7,77,534)		(7,41,898)
Net Profit/ loss for the period	-	(44,580)	-	(44,580)
Actuarial (gain)/loss in respect of defined benefit plan	-		-	-
Fair value change on available for sale financial assets	-		-	-
2023	35,636	(8,22,115)	-	(7,86,479)



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Footnotes

(A)

Particulars

For the year ended
March 31, 2023

(A) Cash flow from Operating Activities

Net Profit /(Loss) after tax (44,580)

Adjustment for:

Depreciation 28,184

Provision for Doubtful Debt -

Provision for Doubtful Advances -

Write-back of Creditors -

Cash loss from operating before Working Capital Changes (16,396)

Adjustment for:

(Increase)/Decrease in Trade Receivables -

(Increase)/Decrease in Current Tax Assets -

(Increase)/Decrease in Other Current Assets -

Increase/(Decrease) in Trade Payables 9,204

Increase/(Decrease) in Other Current Liabilities 6,974

Cash flow from Operating Activities (A) (219)

(B) Cash Flow from Investing Activities

Purchase of Property, Plant and Equipment

Construction Work in Progress

Investment Property



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Cash Flow from Investing Activities (B)	-
(C) Cash flow from Financing Activities	
Secured Loans (net)	-
Cash flow from Financing Activities (C)	-
(D) Net Increase/(Decrease) in Cash and Cash equivalents (A+B+C)	(219)
Opening Balance of Cash and Cash equivalents	2,102
Closing Balance of Cash and Cash equivalents	1,883
Net Increase/(Decrease) in Cash and Cash equivalents	(219)
Components of Cash and Cash Equivalents (refer note 5)	
Cash in Hand	-
Balances with Banks- In Current account	1,883
	1,883

(B)

Particulars	For the year ended March 31, 2022
(A) Cash flow from Operating Activities	
Net Profit /(Loss) after tax	(56,079)
Provision for Doubtful Debt	-



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Provision for Doubtful Advances	-	
Write-back of Creditors	-	
Cash loss from operating before Working Capital Changes	(16,396)	(27,643)
Adjustment for:		
(Increase)/Decrease in Trade Receivables	-	-
(Increase)/Decrease in Current Tax Assets	-	-
(Increase)/Decrease in Other Current Assets	-	(2)
Increase/(Decrease) in Trade Payables		35,133
Increase/(Decrease) in Other Current Liabilities		(7,606)
Cash flow from Operating Activities (A)		(118)
(B) Cash Flow from Investing Activities		
Property, Plant and Equipment	-	
Capital Work in Progress	-	
Investment Property	-	-
Cash Flow from Investing Activities (B)	-	-
(C) Cash flow from Financing Activities		
Secured Loans (net)	-	-
Cash flow from Financing Activities (C)	-	-
Increase/(Decrease) in Cash and Cash equivalents		



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Opening Balance of Cash and Cash equivalents	2,220
Closing Balance of Cash and Cash equivalents	2,102
Net Increase/(Decrease) in Cash and Cash equivalents	(118)
Components of Cash and Cash Equivalents (refer note 5)	
Cash in Hand	-
Balances with Banks- In Current account	2,102
	2,102
	-

[610100] Notes - List of accounting policies

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of significant accounting policies [TextBlock]	Textual information (12) [See below]	Textual information (13) [See below]
Description of accounting policy for borrowing costs [TextBlock]	Textual information (14) [See below]	Textual information (15) [See below]
Description of accounting policy for cash flows [TextBlock]	Textual information (16) [See below]	Textual information (17) [See below]
Description of accounting policy for contingent liabilities and contingent assets [TextBlock]	Textual information (18) [See below]	Textual information (19) [See below]
Description of accounting policy for depreciation expense [TextBlock]	Textual information (20) [See below]	Textual information (21) [See below]
Description of accounting policy for earnings per share [TextBlock]	Textual information (22) [See below]	Textual information (23) [See below]
Description of accounting policy for employee benefits [TextBlock]	Textual information (24) [See below]	Textual information (25) [See below]
Description of accounting policy for financial instruments [TextBlock]	Textual information (26) [See below]	Textual information (27) [See below]
Description of accounting policy for foreign currency translation [TextBlock]	Textual information (28) [See below]	Textual information (29) [See below]
Description of accounting policy for functional currency [TextBlock]	Textual information (30) [See below]	Textual information (31) [See below]
Description of accounting policy for impairment of non-financial assets [TextBlock]	Textual information (32) [See below]	Textual information (33) [See below]
Description of accounting policy for income tax [TextBlock]	Textual information (34) [See below]	Textual information (35) [See below]
Description of accounting policy for intangible assets other than goodwill [TextBlock]	Textual information (36) [See below]	Textual information (37) [See below]
Description of accounting policy for investment property [TextBlock]	Textual information (38) [See below]	Textual information (39) [See below]
accounting policy for leases [TextBlock]	Textual information (40) [See below]	Textual information (41) [See below]
accounting policy for property, plant and equipment	Textual information (42) [See below]	Textual information (43) [See below]
accounting policy for provisions [TextBlock]	Textual information (44) [See below]	Textual information (45) [See below]
accounting policy for recognition of revenue [TextBlock]	Textual information (46) [See below]	Textual information (47) [See below]
Description of other accounting policies relevant to understanding of financial statements [TextBlock]	Textual information (48) [See below]	Textual information (49) [See below]



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Textual information (12)

Disclosure of significant accounting policies [Text Block]

Note 1.
Corporate
Information,
Basis of
Preparation
of Financials
and
Significant
Accounting
Policies

1.1 Background of the Company:

a. Corporate Information

Campion Properties Limited ("the Company" or "CAPL"), having CIN number U55101MH2001PLC218815, was incorporated on August 23, 2001 having its registered office at H Block, 1st Floor Dhirubhai Ambani Knowledge City, Navi Mumbai, Thane, Maharashtra 400710.

The company has been formed to carry on business of leasing of property at Maharaja Ranjit Singh Marg for commercial/ business office.

1.1 Basis of preparation of Financial Statements :

a Statement of Compliance

The financial statements are prepared under historical cost convention in accordance with the generally accepted accounting principles (GAAP) in India and comply with Indian Accounting Standards specified under Section 133 the Companies Act, 2013 ("the Act") read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015, Companies (Indian Accounting Standards) Amendment Rules 2016 and other provisions of the Act, to the extent notified applicable as well as applicable guidance notes and pronouncements of the Institute of Chartered Accountants of India (ICAI).

For all the periods up to and including 31 March 2016, the Company prepared its financial statements in accordance with Generally Accepted Accounting Principles (GAAP) in India, accounting standards specified under Section 133 of the Companies Act, 2013, the Companies Act, 1956 (to the extent notified and applicable), applicable provisions of the Companies Act, 1956. The company followed the provisions of Ind AS 101 in preparing its opening Balance Sheet as at the date of transition, viz. 1 April 2015. Some of the Company's Ind AS 101 opening Balance Sheet are different from its previous GAAP opening Balance Sheet as at 31 March 2015, but no additional transitional adjustments were required as per the Companies Act, 2013 and Accounting Standards.



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b. Basis of Measurement

These financial statements are prepared in accordance with Indian Accounting Standards (IND ASs) with the going-concern principle and on a historical cost basis except for Certain Financial Assets and Liabilities that are measured at Fair Value (Refer Accounting Policy Regarding Financial Instruments). The methods used to measure fair values are discussed below.

The presentation and grouping of individual items in the Balance Sheet, the Statement of Profit & Loss, the Cash Flow statement and the Statement of Changes in Equities are based on the principle of materiality.

The company's accounting policies and disclosures require the measurement of fair values for financial instruments.

The company has an established control framework with respect to the measurement of fair values. The management regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then the management assesses the evidence obtained from the third parties to support the conclusion that such valuations meet the requirements of Ind AS, including the level in the fair value hierarchy in which such valuations should be classified.

When measuring the fair value of a financial asset or a financial liability, the company uses observable market data as far as possible. Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows.

Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities

Level 2: inputs other than quoted prices included in Level 1 that are observable, either directly (i.e. as prices) or indirectly (i.e. derived from observable inputs).

If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair



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value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. The



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company recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred. (Refer to note 21 for information on detailed disclosures pertaining to measurement of fair values)

c. Functional and presentation currency

These financial statements are presented in Indian Rupees which is presentation currency of the company. All amounts have been rounded off to the nearest thousand, unless otherwise stated.

d. Current and non-current classification

The Company presents assets and liabilities in the balance sheet based on current/non-current classification.

An asset is classified as current if:

- It is expected to be realised, or is intended to be sold or consumed, in the normal operating cycle;

or

It is held primarily for the purpose of trading; or

It is expected to realise the asset within 12 months after the reporting period; or

The asset is a cash or equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period.

other assets are classified as non-current.



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Similarly, a liability is classified as current if:

- It is expected to be settled in the normal operating cycle; or
- It is held primarily for the purpose of trading; or
- It is due to be settled within 12 months after the reporting period; or
- The Company does not have an unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. Terms of a liability that could result in its settlement by the issue of equity instruments at the option of the counterparty does not affect this classification.

All other liabilities are classified as non-current.

Deferred tax assets/liabilities are classified as non-current.

e. Use of Estimates :

The preparation and presentation of Financial Statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities and disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates is recognised in the period in which the results are known / materialised. Estimates and underlying assets are reviewed on going basis. Revisions to accounting estimates are recognised prospectively.



significant accounting policies

summary of the significant accounting policies applied in the preparation of the financial statements as given below. These accounting policies have been applied consistently in the financial statements.

The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind

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AS 16 & Ind AS 40 retrospectively and continue to use the previous GAAP carrying amount as a



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deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of property, plant and equipment and investment property as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

a Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

a.1 Financial assets

a.1.1 Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

a.1.2 Subsequent measurement

Debt instruments:

Subsequent measurement of debt instruments depends on the company's business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the company classifies its debt instruments:

Debt instruments at amortized cost

A 'debt instrument' is measured at the amortised cost if both the following conditions are met:

- a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.



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After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. This category generally applies to trade and other receivables.

Debt instrument measured at fair value through other comprehensive income (FVTOCI):

A 'debt instrument' is classified as at the FVTOCI if both of the following criteria are met:

- a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- b) The asset's contractual cash flows represent SPPI

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the company recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the P&L. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to P&L. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

Debt instrument at FVTPL (Fair value through profit or loss)

Any debt instrument, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL. In addition, the company may elect to designate a debt instrument, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as 'accounting mismatch').



Equity investments :

Equity investments in scope of Ind-AS 109 are measured at fair value. Equity investments held for trading are classified as at FVTPL. For all other equity instruments, the company decides

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to classify the same either as at FVOCI or FVTPL. The Company makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

If the company decides to classify an equity instrument as at FVOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to profit and loss, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the profit and loss.

a.1.3 Derecognition

A financial asset is primarily derecognised when:

- I) The rights to receive cash flows from the asset have expired, or
- II) The company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the company has transferred substantially all the risks and rewards of the asset, or (b) the company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

a.1.4 Impairment of financial assets

The company assesses on a forward looking basis the expected credit losses associated with its assets carried at amortised cost. The impairment methodology applied depends on whether there has been a significant increase in the credit risk.



a practical expedient, the company uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables, as permitted by Ind AS 109. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward-looking estimates. At every reporting date, the provision is updated and changes in the forward-looking estimates are ana

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a.2 Financial liabilities

a.2.1 Initial recognition and measurement

All financial liabilities are recognised initially at fair value, in the case of loans, borrowings and payables, net of directly attributable transaction costs. Financial liabilities include trade and other payables, loans and borrowings including bank overdrafts and derivative financial instruments.

a.2.2 Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at amortized cost

After initial measurement, such financial liabilities are subsequently measured at amortized cost using the EIR method. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance costs in the profit or loss. This category generally applies to trade payables and other contractual liabilities.

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the company that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Gains or losses on liabilities held for trading are recognised in the profit or loss.



rowings

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After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.

b. Property, Plant & Equipment :

Initial recognition and measurement

Property, Plant and Equipment are stated at cost/ fair value net of Modvat/ Cenvat and include amount added on revaluation less accumulated depreciation, amortisation and impairment loss, if any. Subsequent Expenditure is capitalised only if it is probable that future economic benefits associated with the expenditure will flow to the company. All costs including borrowing financing cost of qualifying assets till commencement of commercial operations, net charges of foreign exchange contracts and adjustments arising up to March 31, 2007 from exchange rate variations relating to borrowings attributable to fixed asset are capitalised.

Cost of an item of PPE comprises its purchase price, including import duties and non refundable purchase taxes after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.



recognition

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An item of Property, Plant and Equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in statement of Profit & Loss in the year the asset is derecognised.

The asset's residual values, useful lives and methods are reviewed, and adjusted if appropriate, at each financial year end.

c. Investment Properties

Initial recognition and measurement:

Investment Properties are, properties held for rental income and/ or capital appreciation, initially measured at cost including transaction cost and stated at cost net of Modvat/ Cenvat, Value Added Tax and include amount added on revaluation less accumulated depreciation and amortisation based on Straight Line Method, impairment loss, if any.

Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any.

Though the Company measures investment property using cost based measurement, the fair value of investment property is disclosed in the notes. Fair values are determined based on valuation performed by qualified and experienced Independent Valuer.

Transition to Ind AS:

The company has availed the deemed cost exemption in relation to the Investment Property on the date of transition.

Derecognition:

Investment properties are derecognised either when they have been disposed of or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in profit or loss in the period of derecognition.



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d. Intangible Assets other than Goodwill

Initial recognition and measurement

Intangible assets, namely computer software are amortised on Straight Line Method, over the balance period of Licenses starting from the date of acquisition or commencement of commercial services, whichever is later.

The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 38 retrospectively and continue to use the previous GAAP carrying amount as a deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of intangible assets as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

Derecognition

An intangible asset is derecognized when no future economic benefits are expected from their use or upon their disposal. Gains and losses on disposal of an item of intangible assets are determined by comparing the proceeds from disposal with the carrying amount of intangible assets and are recognized in the statement of profit and loss.

e. Depreciation & Amortisation:

(i) Depreciation on Property, Plant and Equipment's

Depreciation on Property, Plant and Equipment's is provided on the Straight Line Method rates over the useful lives as prescribed in the Schedule II to the Companies Act, 2013.

Depreciation on additions to/deductions from property, plant & equipment during the year is charged on pro-rata basis from/up to the month in which the asset is available for use/disposed.



ime of Assets

rniture & Fittings

Life in
years

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Office Equipment	Years

Plant & Machinery	15 Years

(ii) Amortisation:

Intangible Assets are amortized over the remaining on straight line method as per Ind AS – 38 as prescribed in Schedule – II of the Companies Act, 2013. Cost of software recognized as intangible asset, is amortized on straight line method over a period of legal right to use or 3 years, whichever is less.

(iii) Depreciation on Investment Property

Name of Assets	Life in years

Building	60 Years

Leasehold Improvements	99 Years (lease period)

f. Impairment of Non- Financial Assets :

The carrying amounts of the Company's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment considering the provisions of Ind AS 36 'Impairment of Assets'. If any such indication exists, then the asset's recoverable amount is estimated.

Goodwill and intangible assets that have an indefinite useful life are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they may be impaired. Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognised in prior counting period is increased / reversed where there is change in the estimate of recoverable value. e recoverable value is higher of net selling price and value in use.



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g. Borrowing Cost :

Borrowing costs that are directly attributable to the acquisition, construction/exploration/ development or erection of qualifying assets are capitalized as part of cost of such asset until such time the assets are substantially ready for their intended use. Qualifying assets are assets which take a substantial period of time to get ready for their intended use or sale.

When the Company borrows funds specifically for the purpose of obtaining a qualifying asset, the borrowing costs incurred are capitalized. When Company borrows funds generally and uses them for the purpose of obtaining a qualifying asset, the capitalization of the borrowing costs is computed based on the weighted average cost of general borrowing that are outstanding during the period and used for the acquisition, construction/exploration or erection of the qualifying asset.

Capitalization of borrowing costs ceases when substantially all the activities necessary to prepare the qualifying assets for their intended uses are complete. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Income earned on temporary investment of the borrowings pending their expenditure on the qualifying assets is deducted from the borrowing costs eligible for capitalization. Borrowing costs include exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs. Other borrowing costs are recognized as an expense in the year in which they are incurred.

h. Provisions :



A provision is recognized if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows. If the time value of money is not material, provisions are determined by the undiscounted cash flows. When discounting is used, the increase in the provision due to the time value of money is recognized as an expense.

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The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation.

i. Employee benefits

Long Term Benefits

I. Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into separate entities and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognized as an employee benefits expense in profit or loss in the period during which services are rendered by employees.

Contributions to defined contribution schemes such as Provident Fund, etc. are charged to the Statement of Profit and Loss, as and when incurred.

II. Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan like gratuity.

The Company's net obligation in respect of defined benefit plans is calculated separately for each plan by estimating the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value. Any unrecognized past service costs and the fair value of any plan assets are deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations and that are denominated in the same currency in which the benefits are expected to be paid.

The calculation is performed annually by a qualified actuary using the projected unit credit method. When the calculation results in a benefit to the Company, the recognized asset is limited to the total of any unrecognized past service costs and the present value of expected future refunds from the plan or reductions in future contributions. An economic benefit is available to the Company if it is realizable during the settlement of the plan liabilities. Any actuarial gains or losses are recognized in the period in which they arise.



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When the benefits of a plan are improved, the portion of the increased benefit relating to past service



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by employees is recognized in profit or loss on a straight-line basis over the average period until the benefits become vested. To the extent that the benefits vest immediately, the expense is recognized immediately in profit or loss.

III. Other long-term employee benefits

Benefits under the Company's leave encashment constitute other long term employee benefits.

The Company's net obligation in respect of leave encashment is the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations. The calculation is performed using the projected unit credit method. Any actuarial gains or losses are recognized in profit or loss in the period in which they arise.



ort-term benefits

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. These benefits include compensated absences such as paid annual

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leave and sickness leave. The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognized as an expense during the period.

j. Lease

In respect of Operating Leases, lease rentals are expensed on straight line basis with reference to the term of lease unless the payments to the lessor are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases, except for lease rentals pertaining to the period up to the date of commencement of commercial operations, which are capitalised.

Where the lessor effectively retains substantially all risk and benefits of ownership of the leased assets they are classified as operating lease. Operating lease payments are recognised as an expense in the Statement of Profit and Loss.

In respect of Finance Leases, the lower of the fair value of the assets and present value of the minimum lease rentals is capitalised as Fixed Assets with corresponding amount shown as liabilities for leased assets. The principal component in lease rental in respect of the above is adjusted against liabilities for leased assets and the interest component is recognised as an expense in the year in which the same is incurred except in case of assets used for capital projects where it is capitalised.

k. 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.



Interest income on investment is recognised on time proportion basis. Dividend is considered when right to receive is established.

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l. Foreign Currency Transactions

(i) Transactions denominated in foreign currencies are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

(ii) Foreign currency monetary items (assets and liabilities) are retranslated using the exchange rate prevailing at the reporting date.

(iii) Non-monetary items, which are measured in terms of historical cost denominated in foreign currency, are reported using the exchange rate at the date of the transaction.

(iv) Gains and losses, if any, at the year-end in respect of monetary assets and monetary liabilities are recognised in the Statement of Profit and Loss except in case of gains or losses arising on long term foreign currency monetary items relating to the acquisition of depreciable assets which are added to or deducted from the cost of such assets.

m. Earnings per share :

In determining Earning per Share, the company considers the net profit after tax and includes the post tax effect of any extra-ordinary / exceptional item. The number of shares used in computing Basic Earnings per Share is the weighted average number of shares, excluding owned by the Trust, outstanding during the period. Dilutive earning per share is computed and disclosed after adjusting effect of all dilutive potential equity shares, if any except when results will be anti dilutive. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date.

n. Accounting for Taxes on Income :

Provision for current tax represents the amount that would be payable based on computation of tax per the provisions of the Income Tax Act, 1961. Current tax is determined based on the amount of tax payable in respect of taxable income for the year after taking into consideration benefits deductible under the Income Tax Act, 1961. Current tax expense is recognized in profit or loss except the extent that it relates to items recognized directly in other comprehensive income, in which case it is recognized in OCI or equity.



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Deferred tax represents the effect of timing difference between the carrying amount of assets and liabilities in the consolidated financial statement and the corresponding tax base used in computation of taxable income. Deferred Tax Liabilities are generally accounted for all taxable temporary differences. The deferred tax asset is recognised for all deductible temporary differences, carried forward of unused tax credits and unused tax losses, to the extent that is probable that taxable profit will be available against which those deductible temporary differences can be utilised.

Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current income tax assets against current income tax liabilities and when the deferred income tax assets and liabilities relate to income tax levied by the same taxation authority on either the same taxable entity or different taxable entities where there is an intention to settle the balances on a net or simultaneous basis.

Deferred Tax assets / Liabilities are not recognised for initial recognition of Goodwill or of an asset or liability in a transition that is not a business combination and at the time of transaction affects neither the accounting profit nor taxable profit/(loss), MAT credit is recognised as an asset only if there is convincing evidence that the Company will pay normal income tax during the specified period.

o. Cash and Cash Equivalents:

Cash comprises of Cash on Hand, Cheques on Hand and demand deposits with Banks. Cash Equivalents are short term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risks of changes in value.



ish flow statement

ish flow statement is prepared in accordance with the indirect method of Cash Flows'.

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q. Contingent liabilities :

Contingent liabilities are possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Contingent liabilities are disclosed on the basis of judgment of the management/independent experts. These are reviewed at each balance sheet date and are adjusted to reflect the current management estimate.

r. Exemptions and exceptions availed

In preparing these Ind AS financial statements, the company has availed certain exemptions and exceptions in accordance with Ind AS 101, as explained below. The resulting difference between the carrying values of the assets and liabilities in the financial statements as at the transition date under Ind AS and previous GAAP have been recognised directly in equity (retained earnings or another appropriate category of equity). This note explains the adjustments made by the company in restating its previous GAAP financial statements, including the Balance Sheet as at April 1, 2015 and the financial statements as at and for the year ended March 31, 2016.

1.3 First-time Ind AS adoption reconciliations

The Company has adopted Indian Accounting Standard (Ind AS) from April 1, 2016 with a transition date of April 1, 2015. The figures for the previous year have also been converted as per Ind AS, but no additional transitional adjustments were required as correspond to previous applicable Accounting Standards. Hence, no reconciliation item has been shown.



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Textual information (13)

Disclosure of significant accounting policies [Text Block]

Notes
forming part
of Financial
Statements
for the year
ended
March 31,
2022

Note 1.
Corporate
Information,
Basis of
Preparation
of Financials
and
Significant
Accounting
Policies

1.1 Background of the Company:

a. Corporate Information

Campion Properties Limited ("the Company" or "CAPL"), having CIN number U55101MH2001PLC218815, was incorporated on August 23, 2001 having its registered office at H Block, 1st Floor Dhirubhai Ambani Knowledge City, Navi Mumbai, Thane, Maharashtra 400710.

The company has been formed to carry on business of leasing of property at Maharaja Ranjit Singh Marg for commercial/ business office.

1 Basis of preparation of Financial Statements :



Statement of Compliance

The financial statements are prepared under historical cost convention generally accepted accounting principles (GAAP) in India and standards specified under Section 133 the Companies Act, 2013 ("Companies (Indian Accounting Standards) Rules 2015, Companies Amendment Rules 2016 and other provisions of the Act, to the extent notified applicable as well as

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applicable guidance notes and pronouncements of the Institute of Chartered Accountants of India (ICAI).

For all the periods up to and including 31 March 2016, the Company prepared its financial statements in accordance with Generally Accepted Accounting Principles (GAAP) in India, accounting standards specified under Section 133 of the Companies Act, 2013, the Companies Act, 2013 (to the extent notified and applicable), applicable provisions of the Companies Act, 1956. The Company followed the provisions of Ind AS 101 in preparing its opening Ind AS Balance Sheet as of the date of transition, viz. 1 April 2015. Some of the Company's Ind AS accounting policies used in



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the opening Balance Sheet are different from its previous GAAP policies applied as at 31 March 2015, but no additional transitional adjustments were required as correspond to previous applicable Accounting Standards.

b. Basis of Measurement

These financial statements are prepared in accordance with Indian Accounting Standards (IND ASs) with the going-concern principle and on a historical cost basis except for Certain Financial Assets and Liabilities that are measured at Fair Value (Refer Accounting Policy Regarding Financial Instruments). The methods used to measure fair values are discussed below.

The presentation and grouping of individual items in the Balance Sheet, the Statement of Profit & Loss, the Cash Flow statement and the Statement of Changes in Equities are based on the principle of materiality.

The company's accounting policies and disclosures require the measurement of fair values for financial instruments.

The company has an established control framework with respect to the measurement of fair values. The management regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then management assesses the evidence obtained from the third parties to support the conclusion that such valuations meet the requirements of Ind AS, including the level in the fair value hierarchy in which such valuations should be classified.

When measuring the fair value of a financial asset or a financial liability, the company uses observable market data as far as possible. Fair values are categorized into a fair value hierarchy based on the inputs used in the valuation technique. The hierarchy has three levels: Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities; Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).



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Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. The



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company recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred. (Refer to note 21 for information on detailed disclosures pertaining to measurement of fair values)

c. Functional and presentation currency

These financial statements are presented in Indian Rupees which is presentation currency of the company. All amounts have been rounded off to the nearest thousand, unless otherwise stated.

d. Current and non-current classification

The Company presents assets and liabilities in the balance sheet based on current/non-current classification.

An asset is classified as current if:

It is expected to be realised, or is intended to be sold or consumed, in the normal operating cycle;

It is held primarily for the purpose of trading; or

It is expected to realise the asset within 12 months after the reporting period; or

The asset is a cash or equivalent unless it is restricted from being available for at least 12 months after the reporting period.

other assets are classified as non-current.



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Similarly, a liability is classified as current if:

- It is expected to be settled in the normal operating cycle; or
- It is held primarily for the purpose of trading; or
- It is due to be settled within 12 months after the reporting period; or
- The Company does not have an unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. Terms of a liability that could result in its settlement by the issue of equity instruments at the option of the counterparty does not affect this classification.

All other liabilities are classified as non-current.

Deferred tax assets/liabilities are classified as non-current.

e. Use of Estimates :

The preparation and presentation of Financial Statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities and disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates is recognised in the period in which the results are known / materialised. Estimates and underlying assets are reviewed on going basis. Revisions to accounting estimates are recognised prospectively.



Significant accounting policies

A summary of the significant accounting policies applied in the preparation of the financial statements are as given below. These accounting policies have been applied consistently to all periods

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presented in the financial statements.

The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 16 & Ind AS 40 retrospectively and continue to use the previous GAAP carrying amount as a



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deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of property, plant and equipment and investment property as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

a Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

a.1 Financial assets

a.1.1 Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

a.1.2 Subsequent measurement

Debt instruments:

Subsequent measurement of debt instruments depends on the company's business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the company classifies its debt instruments:

Debt instruments at amortized cost

A 'debt instrument' is measured at the amortised cost if both the following conditions are met:

- a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.



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After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. This category generally applies to trade and other receivables.

Debt instrument measured at fair value through other comprehensive income (FVTOCI):

A 'debt instrument' is classified as at the FVTOCI if both of the following criteria are met:

- a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- b) The asset's contractual cash flows represent SPPI

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the company recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the P&L. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to P&L. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

Debt instrument at FVTPL (Fair value through profit or loss)

Any debt instrument, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL. In addition, the company may elect to designate a debt instrument, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as 'accounting mismatch').



Equity investments :

Equity investments in scope of Ind-AS 109 are measured at fair value. Equity instruments that are held for trading are classified as at FVTPL. For all other equity instruments, the company decides

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to classify the same either as at FVOCI or FVTPL. The Company makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

If the company decides to classify an equity instrument as at FVOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to profit and loss, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the profit and loss.

a.1.3 Derecognition

A financial asset is primarily derecognised when:

- I) The rights to receive cash flows from the asset have expired, or
- II) The company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the company has transferred substantially all the risks and rewards of the asset, or (b) the company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

a.1.4 Impairment of financial assets

The company assesses on a forward looking basis the expected credit losses associated with its assets carried at amortised cost. The impairment methodology applied depends on whether there has been a significant increase in the credit risk.



a practical expedient, the company uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables, as permitted by Ind AS 109. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward-looking estimates. At every reporting date, the provision is updated and changes in the forward-looking estimates are ana

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a.2 Financial liabilities

a.2.1 Initial recognition and measurement

All financial liabilities are recognised initially at fair value, in the case of loans, borrowings and payables, net of directly attributable transaction costs. Financial liabilities include trade and other payables, loans and borrowings including bank overdrafts and derivative financial instruments.

a.2.2 Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at amortized cost

After initial measurement, such financial liabilities are subsequently measured at amortized cost using the EIR method. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance costs in the profit or loss. This category generally applies to trade payables and other contractual liabilities.

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the company that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Gains or losses on liabilities held for trading are recognised in the profit or loss.



rowings

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After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.

b. Property, Plant & Equipment :

Initial recognition and measurement

Property, Plant and Equipment are stated at cost/ fair value net of Modvat/ Cenvat and include amount added on revaluation less accumulated depreciation, amortisation and impairment loss, if any. Subsequent Expenditure is capitalised only if it is probable that future economic benefits associated with the expenditure will flow to the company. All costs including borrowing financing cost of qualifying assets till commencement of commercial operations, net charges of foreign exchange contracts and adjustments arising up to March 31, 2007 from exchange rate variations relating to borrowings attributable to fixed asset are capitalised.

Cost of an item of PPE comprises its purchase price, including import duties and non refundable purchase taxes after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.



recognition

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An item of Property, Plant and Equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in statement of Profit & Loss in the year the asset is derecognised.

The asset's residual values, useful lives and methods are reviewed, and adjusted if appropriate, at each financial year end.

c. Investment Properties

Initial recognition and measurement:

Investment Properties are, properties held for rental income and/ or capital appreciation, initially measured at cost including transaction cost and stated at cost net of Modvat/ Cenvat, Value Added Tax and include amount added on revaluation less accumulated depreciation and amortisation based on Straight Line Method, impairment loss, if any.

Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any.

Though the Company measures investment property using cost based measurement, the fair value of investment property is disclosed in the notes. Fair values are determined based on valuation performed by qualified and experienced Independent Valuer.

Transition to Ind AS:

The company has availed the deemed cost exemption in relation to the Investment Property on the date of transition.

Derecognition:

Investment properties are derecognised either when they have been disposed of or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in profit or loss in the period of derecognition.



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d. Intangible Assets other than Goodwill

Initial recognition and measurement

Intangible assets, namely computer software are amortised on Straight Line Method, over the balance period of Licenses starting from the date of acquisition or commencement of commercial services, whichever is later.

The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 38 retrospectively and continue to use the previous GAAP carrying amount as a deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of intangible assets as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

Derecognition

An intangible asset is derecognized when no future economic benefits are expected from their use or upon their disposal. Gains and losses on disposal of an item of intangible assets are determined by comparing the proceeds from disposal with the carrying amount of intangible assets and are recognized in the statement of profit and loss.

e. Depreciation & Amortisation:

(i) Depreciation on Property, Plant and Equipment's

Depreciation on Property, Plant and Equipment's is provided on the Straight Line Method rates over the useful lives as prescribed in the Schedule II to the Companies Act, 2013.

Depreciation on additions to/deductions from property, plant & equipment during the year is charged on pro-rata basis from/up to the month in which the asset is available for use/disposed.



ime of Assets

rniture & Fittings

Life in
years

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Office Equipment	Years

Plant & Machinery	15 Years

(ii) Amortisation:

Intangible Assets are amortized over the remaining on straight line method as per Ind AS – 38 as prescribed in Schedule – II of the Companies Act, 2013. Cost of software recognized as intangible asset, is amortized on straight line method over a period of legal right to use or 3 years, whichever is less.

(iii) Depreciation on Investment Property

Name of Assets	Life in years

Building	60 Years

Leasehold Improvements	99 Years (lease period)

f. Impairment of Non- Financial Assets :

The carrying amounts of the Company's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment considering the provisions of Ind AS 36 'Impairment of Assets'. If any such indication exists, then the asset's recoverable amount is estimated.

Goodwill and intangible assets that have an indefinite useful life are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they may be impaired. Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognised in prior counting period is increased / reversed where there is change in the estimate of recoverable value. e recoverable value is higher of net selling price and value in use.



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g. Borrowing Cost :

Borrowing costs that are directly attributable to the acquisition, construction/exploration/ development or erection of qualifying assets are capitalized as part of cost of such asset until such time the assets are substantially ready for their intended use. Qualifying assets are assets which take a substantial period of time to get ready for their intended use or sale.

When the Company borrows funds specifically for the purpose of obtaining a qualifying asset, the borrowing costs incurred are capitalized. When Company borrows funds generally and uses them for the purpose of obtaining a qualifying asset, the capitalization of the borrowing costs is computed based on the weighted average cost of general borrowing that are outstanding during the period and used for the acquisition, construction/exploration or erection of the qualifying asset.

Capitalization of borrowing costs ceases when substantially all the activities necessary to prepare the qualifying assets for their intended uses are complete. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Income earned on temporary investment of the borrowings pending their expenditure on the qualifying assets is deducted from the borrowing costs eligible for capitalization. Borrowing costs include exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs. Other borrowing costs are recognized as an expense in the year in which they are incurred.

h. Provisions :



A provision is recognized if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows. If discounting is used, the increase in the provision due to the time value of money is recognized as an expense.

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The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation.

i. Employee benefits

Long Term Benefits

I. Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into separate entities and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognized as an employee benefits expense in profit or loss in the period during which services are rendered by employees.

Contributions to defined contribution schemes such as Provident Fund, etc. are charged to the Statement of Profit and Loss, as and when incurred.

II. Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan like gratuity.

The Company's net obligation in respect of defined benefit plans is calculated separately for each plan by estimating the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value. Any unrecognized past service costs and the fair value of any plan assets are deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations and that are denominated in the same currency in which the benefits are expected to be paid.

The calculation is performed annually by a qualified actuary using the projected unit credit method. When the calculation results in a benefit to the Company, the recognized asset is limited to the total of any unrecognized past service costs and the present value of expected future refunds from the plan or reductions in future contributions. An economic benefit is available to the Company if it is realizable during the settlement of the plan liabilities. Any actuarial gains or losses are recognized in the period in which they arise.



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When the benefits of a plan are improved, the portion of the increased benefit relating to past service



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by employees is recognized in profit or loss on a straight-line basis over the average period until the benefits become vested. To the extent that the benefits vest immediately, the expense is recognized immediately in profit or loss.

III. Other long-term employee benefits

Benefits under the Company's leave encashment constitute other long term employee benefits.

The Company's net obligation in respect of leave encashment is the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations. The calculation is performed using the projected unit credit method. Any actuarial gains or losses are recognized in profit or loss in the period in which they arise.



ort-term benefits

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All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. These benefits include compensated absences such as paid annual

leave and sickness leave. The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognized as an expense during the period.

j. Lease

In respect of Operating Leases, lease rentals are expensed on straight line basis with reference to the term of lease unless the payments to the lessor are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases, except for lease rentals pertaining to the period up to the date of commencement of commercial operations, which are capitalised.

Where the lessor effectively retains substantially all risk and benefits of ownership of the leased assets they are classified as operating lease. Operating lease payments are recognised as an expense in the Statement of Profit and Loss.

In respect of Finance Leases, the lower of the fair value of the assets and present value of the minimum lease rentals is capitalised as Fixed Assets with corresponding amount shown as liabilities for leased assets. The principal component in lease rental in respect of the above is adjusted against liabilities for leased assets and the interest component is recognised as an expense in the year in which the same is incurred except in case of assets used for capital projects where it is capitalised.

k. 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.



Interest income on investment is recognised on time proportion basis. Dividend is considered when right to receive is established.

l. Foreign Currency Transactions

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(i) Transactions denominated in foreign currencies are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

(ii) Foreign currency monetary items (assets and liabilities) are retranslated using the exchange rate prevailing at the reporting date.

(iii) Non-monetary items, which are measured in terms of historical cost denominated in foreign currency, are reported using the exchange rate at the date of the transaction.

(iv) Gains and losses, if any, at the year-end in respect of monetary assets and monetary liabilities are recognised in the Statement of Profit and Loss except in case of gains or losses arising on long term foreign currency monetary items relating to the acquisition of depreciable assets which are added to or deducted from the cost of such assets.

m. Earnings per share :

In determining Earning per Share, the company considers the net profit after tax and includes the post tax effect of any extra-ordinary / exceptional item. The number of shares used in computing Basic Earnings per Share is the weighted average number of shares, excluding owned by the Trust, outstanding during the period. Dilutive earning per share is computed and disclosed after adjusting effect of all dilutive potential equity shares, if any except when results will be anti dilutive. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date.

n. Accounting for Taxes on Income :

Provision for current tax represents the amount that would be payable based on computation of tax per the provisions of the Income Tax Act, 1961. Current tax is determined based on the amount of tax payable in respect of taxable income for the year after taking into consideration benefits deductible under the Income Tax Act, 1961. Current tax expense is recognized in profit or loss except the extent that it relates to items recognized directly in other comprehensive income, in which case it is recognized in OCI or equity.



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Deferred tax represents the effect of timing difference between the carrying amount of assets and liabilities in the consolidated financial statement and the corresponding tax base used in computation of taxable income. Deferred Tax Liabilities are generally accounted for all taxable temporary differences. The deferred tax asset is recognised for all deductible temporary differences, carried forward of unused tax credits and unused tax losses, to the extent that is probable that taxable profit will be available against which those deductible temporary differences can be utilised.

Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current income tax assets against current income tax liabilities and when the deferred income tax assets and liabilities relate to income tax levied by the same taxation authority on either the same taxable entity or different taxable entities where there is an intention to settle the balances on a net or simultaneous basis.

Deferred Tax assets / Liabilities are not recognised for initial recognition of Goodwill or of an asset or liability in a transition that is not a business combination and at the time of transaction affects neither the accounting profit nor taxable profit/(loss), MAT credit is recognised as an asset only if there is convincing evidence that the Company will pay normal income tax during the specified period.

o. Cash and Cash Equivalents:

Cash comprises of Cash on Hand, Cheques on Hand and demand deposits with Banks. Cash Equivalents are short term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risks of changes in value.



ish flow statement

ish flow statement is prepared in accordance with the indirect method of Cash Flows'.

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q. Contingent liabilities :

Contingent liabilities are possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Contingent liabilities are disclosed on the basis of judgment of the management/independent experts. These are reviewed at each balance sheet date and are adjusted to reflect the current management estimate.

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Textual information (14)

Description of accounting policy for borrowing costs [Text Block]**g. Borrowing Cost :**

Borrowing costs that are directly attributable to the acquisition, construction/exploration/ development or erection of qualifying assets are capitalized as part of cost of such asset until such time the assets are substantially ready for their intended use. Qualifying assets are assets which take a substantial period of time to get ready for their intended use or sale.

When the Company borrows funds specifically for the purpose of obtaining a qualifying asset, the borrowing costs incurred are capitalized. When Company borrows funds generally and uses them for the purpose of obtaining a qualifying asset, the capitalization of the borrowing costs is computed based on the weighted average cost of general borrowing that are outstanding during the period and used for the acquisition, construction/exploration or erection of the qualifying asset.

Capitalization of borrowing costs ceases when substantially all the activities necessary to prepare the qualifying assets for their intended uses are complete. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Income earned on temporary investment of the borrowings pending their expenditure on the qualifying assets is deducted from the borrowing costs eligible for capitalization. Borrowing costs include exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs.

Other borrowing costs are recognized as an expense in the year in which they are incurred.



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Textual information (15)

Description of accounting policy for borrowing costs [Text Block]**g. Borrowing Cost :**

Borrowing costs that are directly attributable to the acquisition, construction/exploration/ development or erection of qualifying assets are capitalized as part of cost of such asset until such time the assets are substantially ready for their intended use. Qualifying assets are assets which take a substantial period of time to get ready for their intended use or sale.

When the Company borrows funds specifically for the purpose of obtaining a qualifying asset, the borrowing costs incurred are capitalized. When Company borrows funds generally and uses them for the purpose of obtaining a qualifying asset, the capitalization of the borrowing costs is computed based on the weighted average cost of general borrowing that are outstanding during the period and used for the acquisition, construction/exploration or erection of the qualifying asset.

Capitalization of borrowing costs ceases when substantially all the activities necessary to prepare the qualifying assets for their intended uses are complete. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Income earned on temporary investment of the borrowings pending their expenditure on the qualifying assets is deducted from the borrowing costs eligible for capitalization. Borrowing costs include exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs.

Other borrowing costs are recognized as an expense in the year in which they are incurred.



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Textual information (16)

Description of accounting policy for cash flows [Text Block]

o. Cash and Cash Equivalents:

Cash comprises of Cash on Hand, Cheques on Hand and demand deposits with Banks. Cash Equivalents are short term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risks of changes in value.

p. Cash flow statement

Cash flow statement is prepared in accordance with the indirect method prescribed in Ind AS 7 'Statement of Cash Flows'.

Textual information (17)

Description of accounting policy for cash flows [Text Block]

o. Cash and Cash Equivalents:

Cash comprises of Cash on Hand, Cheques on Hand and demand deposits with Banks. Cash Equivalents are short term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risks of changes in value.

p. Cash flow statement

Cash flow statement is prepared in accordance with the indirect method prescribed in Ind AS 7 'Statement of Cash Flows'.



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Textual information (18)

Description of accounting policy for contingent liabilities and contingent assets [Text Block]

q. Contingent liabilities :

Contingent liabilities are possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Contingent liabilities are disclosed on the basis of judgment of the management/independent experts. These are reviewed at each balance sheet date and are adjusted to reflect the current management estimate.

Textual information (19)

Description of accounting policy for contingent liabilities and contingent assets [Text Block]

q. Contingent liabilities :

Contingent liabilities are possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Contingent liabilities are disclosed on the basis of judgment of the management/independent experts. These are reviewed at each balance sheet date and are adjusted to reflect the current management estimate.



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Textual information (20)

Description of accounting policy for depreciation expense [Text Block]

e. Depreciation & Amortisation:

(i) Depreciation on Property, Plant and Equipment's

Depreciation on Property, Plant and Equipment's is provided on the Straight Line Method rates over the useful lives as prescribed in the Schedule II to the Companies Act, 2013.

Depreciation on additions to/deductions from property, plant & equipment during the year is charged on pro-rata basis from/up to the month in which the asset is available for use/disposed.

Name of Assets	Life in years
Furniture & Fittings	10 Years
Office Equipment	05 Years
Plant & Machinery	15 Years

(ii) Amortisation:

Intangible Assets are amortized over the remaining on straight line method as per Ind AS – 38 as prescribed in Schedule – II of the Companies Act, 2013. Cost of software recognized as intangible asset, is amortized on straight line method over a period of legal right to use or 3 years, whichever is less.

(iii) Depreciation on Investment Property

Name of Assets	Life in years
	60 Years



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Textual information (21)

Description of accounting policy for depreciation expense [Text Block]

e. Depreciation & Amortisation:

(i) Depreciation on Property, Plant and Equipment's

Depreciation on Property, Plant and Equipment's is provided on the Straight Line Method rates over the useful lives as prescribed in the Schedule II to the Companies Act, 2013.

Depreciation on additions to/deductions from property, plant & equipment during the year is charged on pro-rata basis from/up to the month in which the asset is available for use/disposed.

Name of Assets	Life in years
Furniture & Fittings	10 Years
Office Equipment	05 Years
Plant & Machinery	15 Years

(ii) Amortisation:

Intangible Assets are amortized over the remaining on straight line method as per Ind AS – 38 as prescribed in Schedule – II of the Companies Act, 2013. Cost of software recognized as intangible asset, is amortized on straight line method over a period of legal right to use or 3 years, whichever is less.

(iii) Depreciation on Investment Property

Name of Assets	Life in years
	60 Years



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period)

Textual information (22)

Description of accounting policy for earnings per share [Text Block]

m. Earnings per share :

In determining Earning per Share, the company considers the net profit after tax and includes the post tax effect of any extra-ordinary / exceptional item. The number of shares used in computing Basic Earnings per Share is the weighted average number of shares, excluding owned by the Trust, outstanding during the period. Dilutive earning per share is computed and disclosed after adjusting effect of all dilutive potential equity shares, if any except when results will be anti dilutive. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date.

Textual information (23)

Description of accounting policy for earnings per share [Text Block]

m. Earnings per share :

In determining Earning per Share, the company considers the net profit after tax and includes the post tax effect of any extra-ordinary / exceptional item. The number of shares used in computing Basic Earnings per Share is the weighted average number of shares, excluding owned by the Trust, outstanding during the period. Dilutive earning per share is computed and disclosed after adjusting effect of all dilutive potential equity shares, if any except when results will be anti dilutive. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date.



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Textual information (24)

Description of accounting policy for employee benefits [Text Block]

i. Employee benefits

Long Term Benefits

I. Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into separate entities and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognized as an employee benefits expense in profit or loss in the period during which services are rendered by employees.

Contributions to defined contribution schemes such as Provident Fund, etc. are charged to the Statement of Profit and Loss, as and when incurred.

II. Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan like gratuity.

The Company's net obligation in respect of defined benefit plans is calculated separately for each plan by estimating the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value. Any unrecognized past service costs and the fair value of any plan assets are deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations and that are denominated in the same currency in which the benefits are expected to be paid.

The calculation is performed annually by a qualified actuary using the projected unit credit method. When the calculation results in a benefit to the Company, the recognized asset is limited to the total of any unrecognized past service costs and the present value of economic benefits available in the form of any future refunds from the plan or reductions in future contributions to the plan. An economic benefit is available to the Company if it is realizable during the life of the plan, or on settlement of the plan liabilities. Any actuarial gains or losses are recognized in OCI in the period in which they arise.

When the benefits of a plan are improved, the portion of the increased benefit relating to past service by employees is recognized in profit or loss on a straight-line basis over the average period until the benefits become vested. To the extent that the benefits vest immediately, the expense is recognized immediately in profit or loss.



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III. Other long-term employee benefits

Benefits under the Company's leave encashment constitute other long term employee benefits.

The Company's net obligation in respect of leave encashment is the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations. The calculation is performed using the projected unit credit method. Any actuarial gains or losses are recognized in profit or loss in the period in which they arise.

Short-term benefits

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. These benefits include compensated absences such as paid annual leave and sickness leave. The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognized as an expense during the period.



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Textual information (25)

Description of accounting policy for employee benefits [Text Block]

i. Employee benefits

Long Term Benefits

I. Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into separate entities and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognized as an employee benefits expense in profit or loss in the period during which services are rendered by employees.

Contributions to defined contribution schemes such as Provident Fund, etc. are charged to the Statement of Profit and Loss, as and when incurred.

II. Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan like gratuity.

The Company's net obligation in respect of defined benefit plans is calculated separately for each plan by estimating the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value. Any unrecognized past service costs and the fair value of any plan assets are deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations and that are denominated in the same currency in which the benefits are expected to be paid.

The calculation is performed annually by a qualified actuary using the projected unit credit method. When the calculation results in a benefit to the Company, the recognized asset is limited to the total of any unrecognized past service costs and the present value of economic benefits available in the form of any future refunds from the plan or reductions in future contributions to the plan. An economic benefit is available to the Company if it is realizable during the life of the plan, or on settlement of the plan liabilities. Any actuarial gains or losses are recognized in OCI in the period in which they arise.

When the benefits of a plan are improved, the portion of the increased benefit relating to past service by employees is recognized in profit or loss on a straight-line basis over the average period until the benefits become vested. To the extent that the benefits vest immediately, the expense is recognized immediately in profit or loss.



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III. Other long-term employee benefits

Benefits under the Company's leave encashment constitute other long term employee benefits.

The Company's net obligation in respect of leave encashment is the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations. The calculation is performed using the projected unit credit method. Any actuarial gains or losses are recognized in profit or loss in the period in which they arise.

Short-term benefits

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. These benefits include compensated absences such as paid annual leave and sickness leave. The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognized as an expense during the period.



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Textual information (26)

Description of accounting policy for financial instruments [Text Block]

a Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

a.1 Financial assets

a.1.1 Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

a.1.2 Subsequent measurement

Debt instruments:

Subsequent measurement of debt instruments depends on the company's business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the company classifies its debt instruments:

Debt instruments at amortized cost

A 'debt instrument' is measured at the amortised cost if both the following conditions are met:

- a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- b) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on the asset and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income or loss. The losses arising from impairment are recognised in the profit or loss. Trade and other receivables.



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Debt instrument measured at fair value through other comprehensive income (FVTOCI):

A 'debt instrument' is classified as at the FVTOCI if both of the following criteria are met:

- a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- b) The asset's contractual cash flows represent SPPI

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the company recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the P&L. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to P&L. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

Debt instrument at FVTPL (Fair value through profit or loss)

Any debt instrument, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL. In addition, the company may elect to designate a debt instrument, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as 'accounting mismatch').

Equity investments :

All equity investments in scope of Ind-AS 109 are measured at fair value. Equity instruments which are held for trading are classified as at FVTPL. For all other equity instruments, the company decides to classify the same either as at FVOCI or FVTPL. The Company makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.



any decides to classify an equity instrument as at FVOCI, then dividends, are recognized in the OCI. There is no recycling of the value of investment. However, the Company may transfer the cumulative

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Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the profit and loss.

a.1.3 Derecognition

A financial asset is primarily derecognised when:

- I) The rights to receive cash flows from the asset have expired, or
- II) The company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the company has transferred substantially all the risks and rewards of the asset, or (b) the company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

a.1.4 Impairment of financial assets

The company assesses on a forward looking basis the expected credit losses associated with its assets carried at amortised cost. The impairment methodology applied depends on whether there has been a significant increase in the credit risk.

As a practical expedient, the company uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables, as permitted by Ind AS 109. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward-looking estimates. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analysed.



abilities

gnition and measurement

All financial liabilities are recognised initially at fair value, in the case of loans, borrowings and payables, net of directly attributable transaction costs. Financial liabilities include trade and other payables, loans and borrowings

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including bank overdrafts and derivative financial instruments.

a.2.2 Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at amortized cost

After initial measurement, such financial liabilities are subsequently measured at amortized cost using the EIR method. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance costs in the profit or loss. This category generally applies to trade payables and other contractual liabilities.

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the company that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Gains or losses on liabilities held for trading are recognised in the profit or loss.

Borrowings

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.



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Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.



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Textual information (27)

Description of accounting policy for financial instruments [Text Block]

a Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

a.1 Financial assets

a.1.1 Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

a.1.2 Subsequent measurement

Debt instruments:

Subsequent measurement of debt instruments depends on the company's business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the company classifies its debt instruments:

Debt instruments at amortized cost

A 'debt instrument' is measured at the amortised cost if both the following conditions are met:

- a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- b) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on the asset and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income or expense. The losses arising from impairment are recognised in the profit or loss. Trade and other receivables.



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Debt instrument measured at fair value through other comprehensive income (FVTOCI):

A 'debt instrument' is classified as at the FVTOCI if both of the following criteria are met:

- a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- b) The asset's contractual cash flows represent SPPI

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the company recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the P&L. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to P&L. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

Debt instrument at FVTPL (Fair value through profit or loss)

Any debt instrument, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL. In addition, the company may elect to designate a debt instrument, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as 'accounting mismatch').

Equity investments :

All equity investments in scope of Ind-AS 109 are measured at fair value. Equity instruments which are held for trading are classified as at FVTPL. For all other equity instruments, the company decides to classify the same either as at FVOCI or FVTPL. The Company makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.



any decides to classify an equity instrument as at FVOCI, then dividends, are recognized in the OCI. There is no recycling of the value of investment. However, the Company may transfer the cumulative

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Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the profit and loss.

a.1.3 Derecognition

A financial asset is primarily derecognised when:

- I) The rights to receive cash flows from the asset have expired, or
- II) The company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the company has transferred substantially all the risks and rewards of the asset, or (b) the company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

a.1.4 Impairment of financial assets

The company assesses on a forward looking basis the expected credit losses associated with its assets carried at amortised cost. The impairment methodology applied depends on whether there has been a significant increase in the credit risk.

As a practical expedient, the company uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables, as permitted by Ind AS 109. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward-looking estimates. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analysed.



abilities

gnition and measurement

All financial liabilities are recognised initially at fair value, in the case of loans, borrowings and payables, net of directly attributable transaction costs. Financial liabilities include trade and other payables, loans and borrowings

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including bank overdrafts and derivative financial instruments.

a.2.2 Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at amortized cost

After initial measurement, such financial liabilities are subsequently measured at amortized cost using the EIR method. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance costs in the profit or loss. This category generally applies to trade payables and other contractual liabilities.

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the company that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Gains or losses on liabilities held for trading are recognised in the profit or loss.

Borrowings

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.



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Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.

Textual information (28)**Description of accounting policy for foreign currency translation [Text Block]****I. Foreign Currency Transactions**

(i) Transactions denominated in foreign currencies are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

(ii) Foreign currency monetary items (assets and liabilities) are retranslated using the exchange rate prevailing at the reporting date.

(iii) Non-monetary items, which are measured in terms of historical cost denominated in foreign currency, are reported using the exchange rate at the date of the transaction.

(iv) Gains and losses, if any, at the year-end in respect of monetary assets and monetary liabilities are recognised in the Statement of Profit and Loss except in case of gains or losses arising on long term foreign currency monetary items relating to the acquisition of depreciable assets which are added to or deducted from the cost of such assets.

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Textual information (29)

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Textual information (30)

Description of accounting policy for functional currency [Text Block]**c. Functional and presentation currency**

These financial statements are presented in Indian Rupees which is presentation currency of the company. All amounts have been rounded off to the nearest thousand, unless otherwise stated.



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Textual information (31)

Description of accounting policy for functional currency [Text Block]

c. Functional and presentation currency

These financial statements are presented in Indian Rupees which is presentation currency of the company. All amounts have been rounded off to the nearest thousand, unless otherwise stated.

Textual information (32)

Description of accounting policy for impairment of non-financial assets [Text Block]

f. Impairment of Non- Financial Assets :

The carrying amounts of the Company's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment considering the provisions of Ind AS 36 'Impairment of Assets'. If any such indication exists, then the asset's recoverable amount is estimated.

Goodwill and intangible assets that have an indefinite useful life are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they may be impaired. Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognised in prior accounting period is increased / reversed where there is change in the estimate of recoverable value. The recoverable value is higher of net selling price and value in use.



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Textual information (33)

Description of accounting policy for impairment of non-financial assets [Text Block]**f. Impairment of Non- Financial Assets :**

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Textual information (34)

Description of accounting policy for income tax [Text Block]

n. Accounting for Taxes on Income :

Provision for current tax represents the amount that would be payable based on computation of tax as per the provisions of the Income Tax Act, 1961. Current tax is determined based on the amount of tax payable in respect of taxable income for the year after taking into consideration benefits admissible under the Income Tax Act, 1961. Current tax expense is recognized in profit or loss except to the extent that it relates to items recognized directly in other comprehensive income or equity, in which case it is recognized in OCI or equity.

Deferred tax represents the effect of timing difference between the carrying amount of assets and liabilities in the consolidated financial statement and the corresponding tax base used in computation of taxable income. Deferred Tax Liabilities are generally accounted for all taxable temporary differences. The deferred tax asset is recognised for all deductible temporary differences, carried forward of unused tax credits and unused tax losses, to the extent that is probable that taxable profit will be available against which those deductible temporary differences can be utilised.

Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current income tax assets against current income tax liabilities and when the deferred income tax assets and liabilities relate to income tax levied by the same taxation authority on either the same taxable entity or different taxable entities where there is an intention to settle the balances on a net or simultaneous basis.

Deferred Tax assets / Liabilities are not recognised for initial recognition of Goodwill or of an asset or liability in a transition that is not a business combination and at the time of transaction affects neither the accounting profit nor taxable profit/(loss), MAT credit is recognised as an asset only if there is convincing evidence that the Company will pay normal income tax during the specified period.



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Textual information (35)

Description of accounting policy for income tax [Text Block]

n. Accounting for Taxes on Income :

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Textual information (36)

Description of accounting policy for intangible assets other than goodwill [Text Block]**d. Intangible Assets other than Goodwill****Initial recognition and measurement**

Intangible assets, namely computer software are amortised on Straight Line Method, over the balance period of Licenses starting from the date of acquisition or commencement of commercial services, whichever is later.

The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 38 retrospectively and continue to use the previous GAAP carrying amount as a deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of intangible assets as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

Derecognition

An intangible asset is derecognized when no future economic benefits are expected from their use or upon their disposal. Gains and losses on disposal of an item of intangible assets are determined by comparing the proceeds from disposal with the carrying amount of intangible assets and are recognized in the statement of profit and loss.



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Textual information (37)

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Textual information (38)

Description of accounting policy for investment property [Text Block]**c. Investment Properties****Initial recognition and measurement:**

Investment Properties are, properties held for rental income and/ or capital appreciation, initially measured at cost including transaction cost and stated at cost net of Modvat/ Cenvat, Value Added Tax and include amount added on revaluation less accumulated depreciation and amortisation based on Straight Line Method, impairment loss, if any. Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any.

Though the Company measures investment property using cost based measurement, the fair value of investment property is disclosed in the notes. Fair values are determined based on valuation performed by qualified and experienced Independent Valuer.

Transition to Ind AS:

The company has availed the deemed cost exemption in relation to the Investment Property on the date of transition.

Derecognition:

Investment properties are derecognised either when they have been disposed of or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in profit or loss in the period of derecognition.



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Textual information (39)

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Textual information (40)

Description of accounting policy for leases [Text Block]

j. Lease

In respect of Operating Leases, lease rentals are expensed on straight line basis with reference to the term of lease unless the payments to the lessor are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases, except for lease rentals pertaining to the period up to the date of commencement of commercial operations, which are capitalised.

Where the lessor effectively retains substantially all risk and benefits of ownership of the leased assets they are classified as operating lease. Operating lease payments are recognised as an expense in the Statement of Profit and Loss.

In respect of Finance Leases, the lower of the fair value of the assets and present value of the minimum lease rentals is capitalised as Fixed Assets with corresponding amount shown as liabilities for leased assets. The principal component in lease rental in respect of the above is adjusted against liabilities for leased assets and the interest component is recognised as an expense in the year in which the same is incurred except in case of assets used for capital projects where it is capitalised.



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Textual information (41)

Description of accounting policy for leases [Text Block]

j. Lease

In respect of Operating Leases, lease rentals are expensed on straight line basis with reference to the term of lease unless the payments to the lessor are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases, except for lease rentals pertaining to the period up to the date of commencement of commercial operations, which are capitalised.

Where the lessor effectively retains substantially all risk and benefits of ownership of the leased assets they are classified as operating lease. Operating lease payments are recognised as an expense in the Statement of Profit and Loss.

In respect of Finance Leases, the lower of the fair value of the assets and present value of the minimum lease rentals is capitalised as Fixed Assets with corresponding amount shown as liabilities for leased assets. The principal component in lease rental in respect of the above is adjusted against liabilities for leased assets and the interest component is recognised as an expense in the year in which the same is incurred except in case of assets used for capital projects where it is capitalised.



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Textual information (42)

Description of accounting policy for property, plant and equipment [Text Block]**b. Property, Plant & Equipment :****Initial recognition and measurement**

Property, Plant and Equipment are stated at cost/ fair value net of Modvat/ Cenvat and include amount added on revaluation less accumulated depreciation, amortisation and impairment loss, if any. Subsequent Expenditure is capitalised only if it is probable that future economic benefits associated with the expenditure will flow to the company. All costs including borrowing financing cost of qualifying assets till commencement of commercial operations, net charges of foreign exchange contracts and adjustments arising up to March 31, 2007 from exchange rate variations relating to borrowings attributable to fixed asset are capitalised.

Cost of an item of PPE comprises its purchase price, including import duties and non refundable purchase taxes after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.

Derecognition

An item of Property, Plant and Equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in statement of Profit & Loss in the year the asset is derecognised.

The asset's residual values, useful lives and methods are reviewed, and adjusted if appropriate, at each financial year end.



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Textual information (43)

Description of accounting policy for property, plant and equipment [Text Block]**b. Property, Plant & Equipment :****Initial recognition and measurement**

Property, Plant and Equipment are stated at cost/ fair value net of Modvat/ Cenvat and include amount added on revaluation less accumulated depreciation, amortisation and impairment loss, if any. Subsequent Expenditure is capitalised only if it is probable that future economic benefits associated with the expenditure will flow to the company. All costs including borrowing financing cost of qualifying assets till commencement of commercial operations, net charges of foreign exchange contracts and adjustments arising up to March 31, 2007 from exchange rate variations relating to borrowings attributable to fixed asset are capitalised.

Cost of an item of PPE comprises its purchase price, including import duties and non refundable purchase taxes after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.

Derecognition

An item of Property, Plant and Equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in statement of Profit & Loss in the year the asset is derecognised.

The asset's residual values, useful lives and methods are reviewed, and adjusted if appropriate, at each financial year end.



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Textual information (44)

Description of accounting policy for provisions [Text Block]

h. Provisions :

A provision is recognized if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation.

Textual information (45)

Description of accounting policy for provisions [Text Block]

h. Provisions :

A provision is recognized if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation.



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Textual information (46)

Description of accounting policy for recognition of revenue [Text Block]**k. 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.

Interest income on investment is recognised on time proportion basis. Dividend is considered when right to receive is established.

Textual information (47)

Description of accounting policy for recognition of revenue [Text Block]**k. 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.

Interest income on investment is recognised on time proportion basis. Dividend is considered when right to receive is established.



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Textual information (48)

Description of other accounting policies relevant to understanding of financial statements [Text Block]**d. Current and non-current classification**

The Company presents assets and liabilities in the balance sheet based on current/non-current classification.

An asset is classified as current if:

- It is expected to be realised, or is intended to be sold or consumed, in the normal operating cycle; or
- It is held primarily for the purpose of trading; or
- It is expected to realise the asset within 12 months after the reporting period; or
- The asset is a cash or equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period.

All other assets are classified as non-current.

Similarly, a liability is classified as current if:

- It is expected to be settled in the normal operating cycle; or
- It is held primarily for the purpose of trading; or
- It is due to be settled within 12 months after the reporting period; or
- The Company does not have an unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. Terms of a liability that could result in its settlement by the issue of equity instruments at the option of the counterparty does not affect this classification.

All other liabilities are classified as non-current.

Deferred tax assets/liabilities are classified as non-current.



ates :

tion and presentation of Financial Statements requires estimates:
amount of assets and liabilities and disclosure of contingent liab

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statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates is recognised in the period in which the results are known / materialised. Estimates and underlying assets are reviewed on going basis. Revisions to accounting estimates are recognised prospectively.

1.2 Significant accounting policies

A summary of the significant accounting policies applied in the preparation of the financial statements are as given below. These accounting policies have been applied consistently to all periods presented in the financial statements. The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 16 & Ind AS 40 retrospectively and continue to use the previous GAAP carrying amount as a deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of property, plant and equipment and investment property as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

r. Exemptions and exceptions availed

In preparing these Ind AS financial statements, the company has availed certain exemptions and exceptions in accordance with Ind AS 101, as explained below. The resulting difference between the carrying values of the assets and liabilities in the financial statements as at the transition date under Ind AS and previous GAAP have been recognised directly in equity (retained earnings or another appropriate category of equity). This note explains the adjustments made by the company in restating its previous GAAP financial statements, including the Balance Sheet as at April 1, 2015 and the financial statements as at and for the year ended March 31, 2016.



Ind AS adoption reconciliations

The company has adopted Indian Accounting Standard (Ind AS) from April 2015. The figures for the previous year have also been converted as per Ind AS, but no additional transitional

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adjustments were required as correspond to previous applicable Accounting Standards. Hence, no reconciliation item has been shown.



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Textual information (49)

Description of other accounting policies relevant to understanding of financial statements [Text Block]**d. Current and non-current classification**

The Company presents assets and liabilities in the balance sheet based on current/non-current classification.

An asset is classified as current if:

- It is expected to be realised, or is intended to be sold or consumed, in the normal operating cycle; or
- It is held primarily for the purpose of trading; or
- It is expected to realise the asset within 12 months after the reporting period; or
- The asset is a cash or equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period.

All other assets are classified as non-current.

Similarly, a liability is classified as current if:

- It is expected to be settled in the normal operating cycle; or
- It is held primarily for the purpose of trading; or
- It is due to be settled within 12 months after the reporting period; or
- The Company does not have an unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. Terms of a liability that could result in its settlement by the issue of equity instruments at the option of the counterparty does not affect this classification.

All other liabilities are classified as non-current.

Deferred tax assets/liabilities are classified as non-current.



ates :

tion and presentation of Financial Statements requires estimates:
amount of assets and liabilities and disclosure of contingent liab

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statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates is recognised in the period in which the results are known / materialised. Estimates and underlying assets are reviewed on going basis. Revisions to accounting estimates are recognised prospectively.

1.2 Significant accounting policies

A summary of the significant accounting policies applied in the preparation of the financial statements are as given below. These accounting policies have been applied consistently to all periods presented in the financial statements. The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 16 & Ind AS 40 retrospectively and continue to use the previous GAAP carrying amount as a deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of property, plant and equipment and investment property as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

r. Exemptions and exceptions availed

In preparing these Ind AS financial statements, the company has availed certain exemptions and exceptions in accordance with Ind AS 101, as explained below. The resulting difference between the carrying values of the assets and liabilities in the financial statements as at the transition date under Ind AS and previous GAAP have been recognised directly in equity (retained earnings or another appropriate category of equity). This note explains the adjustments made by the company in restating its previous GAAP financial statements, including the Balance Sheet as at April 1, 2015 and the financial statements as at and for the year ended March 31, 2016.



Ind AS adoption reconciliations

The company has adopted Indian Accounting Standard (Ind AS) from April 2015. The figures for the previous year have also been converted as per Ind AS, but no additional transitional

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adjustments were required as correspond to previous applicable Accounting Standards. Hence, no reconciliation item has been shown.

[610200] Notes - Corporate information and statement of IndAs compliance

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of corporate information notes and other explanatory information [TextBlock]	Textual information (50) [See below]	Textual information (51) [See below]
Statement of Ind AS compliance [TextBlock]	Textual information (52) [See below]	Textual information (53) [See below]
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Disclosure of significant accounting policies [TextBlock]	Textual information (54) [See below]	Textual information (55) [See below]
Description of other accounting policies relevant to understanding of financial statements [TextBlock]	Textual information (56) [See below]	Textual information (57) [See below]

Textual information (50)

Disclosure of corporate information notes and other explanatory information [Text Block]

a. Corporate Information

Campion Properties Limited ("the Company" or "CAPL"), having CIN number U55101MH2001PLC218815, was incorporated on August 23, 2001 having its registered office at H Block, 1st Floor Dhirubhai Ambani Knowledge City, Navi Mumbai, Thane, Maharashtra 400710.

The company has been formed to carry on business of leasing of property at Maharaja Ranjit Singh Marg for commercial/ business office.



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Textual information (51)

Disclosure of corporate information notes and other explanatory information [Text Block]**a. Corporate Information**

Campion Properties Limited ("the Company" or "CAPL"), having CIN number U55101MH2001PLC218815, was incorporated on August 23, 2001 having its registered office at H Block, 1st Floor Dhirubhai Ambani Knowledge City, Navi Mumbai, Thane, Maharashtra 400710.

The company has been formed to carry on business of leasing of property at Maharaja Ranjit Singh Marg for commercial/ business office.

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Textual information (52)

Statement of Ind AS compliance [Text Block]

a Statement of Compliance

The financial statements are prepared under historical cost convention in accordance with the generally accepted accounting principles (GAAP) in India and comply with Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 ("the Act") read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015, Companies (Indian Accounting Standards) Amendment Rules 2016 and other provisions of the Act, to the extent notified applicable as well as applicable guidance notes and pronouncements of the Institute of Chartered Accountants of India (ICAI).

For all the periods up to and including 31 March 2016, the Company prepared its financial statements in accordance with Generally Accepted Accounting Principles (GAAP) in India, accounting standards specified under Section 133 of the Companies Act, 2013, the Companies Act, 1956. The Company followed the provisions of Ind AS 101 in preparing its opening Ind AS Balance Sheet as of the date of transition, viz. 1 April 2015. Some of the Company's Ind AS accounting policies used in the opening Balance Sheet are different from its previous GAAP policies applied as at 31 March 2015, but no additional transitional adjustments were required as correspond to previous applicable Accounting Standards.



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Textual information (53)

Statement of Ind AS compliance [Text Block]

The financial statements are prepared under historical cost convention in accordance with the generally accepted accounting principles (GAAP) in India and comply with Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 ("the Act") read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015, Companies (Indian Accounting Standards) Amendment Rules 2016 and other provisions of the Act, to the extent notified applicable as well as applicable guidance notes and pronouncements of the Institute of Chartered Accountants of India (ICAI).

For all the periods up to and including 31 March 2016, the Company prepared its financial statements in accordance with Generally Accepted Accounting Principles (GAAP) in India, accounting standards specified under Section 133 of the Companies Act, 2013, the Companies Act, 2013 (to the extent notified and applicable), applicable provisions of the Companies Act, 1956. The Company followed the provisions of Ind AS 101 in preparing its opening Ind AS Balance Sheet as of the date of transition, viz. 1 April 2015. Some of the Company's Ind AS accounting policies used in the opening Balance Sheet are different from its previous GAAP policies applied as at 31 March 2015, but no additional transitional adjustments were required as correspond to previous applicable Accounting Standards.



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Textual information (54)

Disclosure of significant accounting policies [Text Block]

Note 1.
Corporate
Information,
Basis of
Preparation
of Financials
and
Significant
Accounting
Policies

1.1 Background of the Company:

a. Corporate Information

Campion Properties Limited ("the Company" or "CAPL"), having CIN number U55101MH2001PLC218815, was incorporated on August 23, 2001 having its registered office at H Block, 1st Floor Dhirubhai Ambani Knowledge City, Navi Mumbai, Thane, Maharashtra 400710.

The company has been formed to carry on business of leasing of property at Maharaja Ranjit Singh Marg for commercial/ business office.

1.1 Basis of preparation of Financial Statements :

a Statement of Compliance

The financial statements are prepared under historical cost convention in accordance with the generally accepted accounting principles (GAAP) in India and comply with Indian Accounting Standards specified under Section 133 the Companies Act, 2013 ("the Act") read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015, Companies (Indian Accounting Standards) Amendment Rules 2016 and other provisions of the Act, to the extent notified applicable as well as applicable guidance notes and pronouncements of the Institute of Chartered Accountants of India (ICAI).

For all the periods up to and including 31 March 2016, the Company prepared its financial statements in accordance with Generally Accepted Accounting Principles (GAAP) in India, accounting standards specified under Section 133 of the Companies Act, 2013, the Companies Act, 1956 (to the extent notified and applicable), applicable provisions of the Companies Act, 1956. The company followed the provisions of Ind AS 101 in preparing its opening Balance Sheet as at the date of transition, viz. 1 April 2015. Some of the Company's Ind AS 101 opening Balance Sheet are different from its previous GAAP opening Balance Sheet as at 31 March 2015, but no additional transitional adjustments were required as per the Companies Act, 2013 and Accounting Standards.



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b. Basis of Measurement

These financial statements are prepared in accordance with Indian Accounting Standards (IND ASs) with the going-concern principle and on a historical cost basis except for Certain Financial Assets and Liabilities that are measured at Fair Value (Refer Accounting Policy Regarding Financial Instruments). The methods used to measure fair values are discussed below.

The presentation and grouping of individual items in the Balance Sheet, the Statement of Profit & Loss, the Cash Flow statement and the Statement of Changes in Equities are based on the principle of materiality.

The company's accounting policies and disclosures require the measurement of fair values for financial instruments.

The company has an established control framework with respect to the measurement of fair values. The management regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then the management assesses the evidence obtained from the third parties to support the conclusion that such valuations meet the requirements of Ind AS, including the level in the fair value hierarchy in which such valuations should be classified.

When measuring the fair value of a financial asset or a financial liability, the company uses observable market data as far as possible. Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows.

Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities

Level 2: inputs other than quoted prices included in Level 1 that are observable, either directly (i.e. as prices) or indirectly (i.e. derived from observable inputs).

If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair



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value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. The



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company recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred. (Refer to note 21 for information on detailed disclosures pertaining to measurement of fair values)

c. Functional and presentation currency

These financial statements are presented in Indian Rupees which is presentation currency of the company. All amounts have been rounded off to the nearest thousand, unless otherwise stated.

d. Current and non-current classification

The Company presents assets and liabilities in the balance sheet based on current/non-current classification.

An asset is classified as current if:

- It is expected to be realised, or is intended to be sold or consumed, in the normal operating cycle;

or

It is held primarily for the purpose of trading; or

It is expected to realise the asset within 12 months after the reporting period; or

The asset is a cash or equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period.

other assets are classified as non-current.



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Similarly, a liability is classified as current if:

- It is expected to be settled in the normal operating cycle; or
- It is held primarily for the purpose of trading; or
- It is due to be settled within 12 months after the reporting period; or
- The Company does not have an unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. Terms of a liability that could result in its settlement by the issue of equity instruments at the option of the counterparty does not affect this classification.

All other liabilities are classified as non-current.

Deferred tax assets/liabilities are classified as non-current.

e. Use of Estimates :

The preparation and presentation of Financial Statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities and disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates is recognised in the period in which the results are known / materialised. Estimates and underlying assets are reviewed on going basis. Revisions to accounting estimates are recognised prospectively.



significant accounting policies

summary of the significant accounting policies applied in the preparation of the financial statements as given below. These accounting policies have been applied consistently in the financial statements.

The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind

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AS 16 & Ind AS 40 retrospectively and continue to use the previous GAAP carrying amount as a



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deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of property, plant and equipment and investment property as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

a Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

a.1 Financial assets

a.1.1 Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

a.1.2 Subsequent measurement

Debt instruments:

Subsequent measurement of debt instruments depends on the company's business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the company classifies its debt instruments:

Debt instruments at amortized cost

A 'debt instrument' is measured at the amortised cost if both the following conditions are met:

- a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.



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After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. This category generally applies to trade and other receivables.

Debt instrument measured at fair value through other comprehensive income (FVTOCI):

A 'debt instrument' is classified as at the FVTOCI if both of the following criteria are met:

- a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- b) The asset's contractual cash flows represent SPPI

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the company recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the P&L. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to P&L. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

Debt instrument at FVTPL (Fair value through profit or loss)

Any debt instrument, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL. In addition, the company may elect to designate a debt instrument, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as 'accounting mismatch').



Equity investments :

Equity investments in scope of Ind-AS 109 are measured at fair value. Equity instruments that are held for trading are classified as at FVTPL. For all other equity instruments, the company decides

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to classify the same either as at FVOCI or FVTPL. The Company makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

If the company decides to classify an equity instrument as at FVOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to profit and loss, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the profit and loss.

a.1.3 Derecognition

A financial asset is primarily derecognised when:

- I) The rights to receive cash flows from the asset have expired, or
- II) The company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the company has transferred substantially all the risks and rewards of the asset, or (b) the company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

a.1.4 Impairment of financial assets

The company assesses on a forward looking basis the expected credit losses associated with its assets carried at amortised cost. The impairment methodology applied depends on whether there has been a significant increase in the credit risk.



a practical expedient, the company uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables, as permitted by Ind AS 109. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward-looking estimates. At every reporting date, the provision is updated and changes in the forward-looking estimates are ana

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a.2 Financial liabilities

a.2.1 Initial recognition and measurement

All financial liabilities are recognised initially at fair value, in the case of loans, borrowings and payables, net of directly attributable transaction costs. Financial liabilities include trade and other payables, loans and borrowings including bank overdrafts and derivative financial instruments.

a.2.2 Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at amortized cost

After initial measurement, such financial liabilities are subsequently measured at amortized cost using the EIR method. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance costs in the profit or loss. This category generally applies to trade payables and other contractual liabilities.

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the company that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Gains or losses on liabilities held for trading are recognised in the profit or loss.



rowings

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After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.

b. Property, Plant & Equipment :

Initial recognition and measurement

Property, Plant and Equipment are stated at cost/ fair value net of Modvat/ Cenvat and include amount added on revaluation less accumulated depreciation, amortisation and impairment loss, if any. Subsequent Expenditure is capitalised only if it is probable that future economic benefits associated with the expenditure will flow to the company. All costs including borrowing financing cost of qualifying assets till commencement of commercial operations, net charges of foreign exchange contracts and adjustments arising up to March 31, 2007 from exchange rate variations relating to borrowings attributable to fixed asset are capitalised.

Cost of an item of PPE comprises its purchase price, including import duties and non refundable purchase taxes after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.



recognition

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An item of Property, Plant and Equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in statement of Profit & Loss in the year the asset is derecognised.

The asset's residual values, useful lives and methods are reviewed, and adjusted if appropriate, at each financial year end.

c. Investment Properties

Initial recognition and measurement:

Investment Properties are, properties held for rental income and/ or capital appreciation, initially measured at cost including transaction cost and stated at cost net of Modvat/ Cenvat, Value Added Tax and include amount added on revaluation less accumulated depreciation and amortisation based on Straight Line Method, impairment loss, if any.

Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any.

Though the Company measures investment property using cost based measurement, the fair value of investment property is disclosed in the notes. Fair values are determined based on valuation performed by qualified and experienced Independent Valuer.

Transition to Ind AS:

The company has availed the deemed cost exemption in relation to the Investment Property on the date of transition.

Derecognition:

Investment properties are derecognised either when they have been disposed of or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in profit or loss in the period of derecognition.



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d. Intangible Assets other than Goodwill

Initial recognition and measurement

Intangible assets, namely computer software are amortised on Straight Line Method, over the balance period of Licenses starting from the date of acquisition or commencement of commercial services, whichever is later.

The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 38 retrospectively and continue to use the previous GAAP carrying amount as a deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of intangible assets as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

Derecognition

An intangible asset is derecognized when no future economic benefits are expected from their use or upon their disposal. Gains and losses on disposal of an item of intangible assets are determined by comparing the proceeds from disposal with the carrying amount of intangible assets and are recognized in the statement of profit and loss.

e. Depreciation & Amortisation:

(i) Depreciation on Property, Plant and Equipment's

Depreciation on Property, Plant and Equipment's is provided on the Straight Line Method rates over the useful lives as prescribed in the Schedule II to the Companies Act, 2013.

Depreciation on additions to/deductions from property, plant & equipment during the year is charged on pro-rata basis from/up to the month in which the asset is available for use/disposed.



ime of Assets

rniture & Fittings

Life in
years

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Office Equipment	Years

Plant & Machinery	15 Years

(ii) Amortisation:

Intangible Assets are amortized over the remaining on straight line method as per Ind AS – 38 as prescribed in Schedule – II of the Companies Act, 2013. Cost of software recognized as intangible asset, is amortized on straight line method over a period of legal right to use or 3 years, whichever is less.

(iii) Depreciation on Investment Property

Name of Assets	Life in years

Building	60 Years

Leasehold Improvements	99 Years (lease period)

f. Impairment of Non- Financial Assets :

The carrying amounts of the Company's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment considering the provisions of Ind AS 36 'Impairment of Assets'. If any such indication exists, then the asset's recoverable amount is estimated.

Goodwill and intangible assets that have an indefinite useful life are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they may be impaired. Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognised in prior counting period is increased / reversed where there is change in the estimate of recoverable value. e recoverable value is higher of net selling price and value in use.



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g. Borrowing Cost :

Borrowing costs that are directly attributable to the acquisition, construction/exploration/ development or erection of qualifying assets are capitalized as part of cost of such asset until such time the assets are substantially ready for their intended use. Qualifying assets are assets which take a substantial period of time to get ready for their intended use or sale.

When the Company borrows funds specifically for the purpose of obtaining a qualifying asset, the borrowing costs incurred are capitalized. When Company borrows funds generally and uses them for the purpose of obtaining a qualifying asset, the capitalization of the borrowing costs is computed based on the weighted average cost of general borrowing that are outstanding during the period and used for the acquisition, construction/exploration or erection of the qualifying asset.

Capitalization of borrowing costs ceases when substantially all the activities necessary to prepare the qualifying assets for their intended uses are complete. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Income earned on temporary investment of the borrowings pending their expenditure on the qualifying assets is deducted from the borrowing costs eligible for capitalization. Borrowing costs include exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs. Other borrowing costs are recognized as an expense in the year in which they are incurred.

h. Provisions :



A provision is recognized if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows. If the effect of the time value of money is not material, provisions are determined by discounting the expected future cash flows at the current market assessments of the time value of money. When discounting is used, the increase in the provision due to the time value of money is recognized as an expense in the year in which they are incurred.

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The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation.

i. Employee benefits

Long Term Benefits

I. Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into separate entities and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognized as an employee benefits expense in profit or loss in the period during which services are rendered by employees.

Contributions to defined contribution schemes such as Provident Fund, etc. are charged to the Statement of Profit and Loss, as and when incurred.

II. Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan like gratuity.

The Company's net obligation in respect of defined benefit plans is calculated separately for each plan by estimating the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value. Any unrecognized past service costs and the fair value of any plan assets are deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations and that are denominated in the same currency in which the benefits are expected to be paid.

The calculation is performed annually by a qualified actuary using the projected unit credit method. When the calculation results in a benefit to the Company, the recognized asset is limited to the total of any unrecognized past service costs and the present value of expected future refunds from the plan or reductions in future contributions. An economic benefit is available to the Company if it is realizable during the settlement of the plan liabilities. Any actuarial gains or losses are recognized in the period in which they arise.



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When the benefits of a plan are improved, the portion of the increased benefit relating to past service



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by employees is recognized in profit or loss on a straight-line basis over the average period until the benefits become vested. To the extent that the benefits vest immediately, the expense is recognized immediately in profit or loss.

III. Other long-term employee benefits

Benefits under the Company's leave encashment constitute other long term employee benefits.

The Company's net obligation in respect of leave encashment is the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations. The calculation is performed using the projected unit credit method. Any actuarial gains or losses are recognized in profit or loss in the period in which they arise.



ort-term benefits

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. These benefits include compensated absences such as paid annual

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leave and sickness leave. The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognized as an expense during the period.

j. Lease

In respect of Operating Leases, lease rentals are expensed on straight line basis with reference to the term of lease unless the payments to the lessor are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases, except for lease rentals pertaining to the period up to the date of commencement of commercial operations, which are capitalised.

Where the lessor effectively retains substantially all risk and benefits of ownership of the leased assets they are classified as operating lease. Operating lease payments are recognised as an expense in the Statement of Profit and Loss.

In respect of Finance Leases, the lower of the fair value of the assets and present value of the minimum lease rentals is capitalised as Fixed Assets with corresponding amount shown as liabilities for leased assets. The principal component in lease rental in respect of the above is adjusted against liabilities for leased assets and the interest component is recognised as an expense in the year in which the same is incurred except in case of assets used for capital projects where it is capitalised.

k. 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.



Interest income on investment is recognised on time proportion basis. Dividend is considered when right to receive is established.

l. Foreign Currency Transactions

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(i) Transactions denominated in foreign currencies are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

(ii) Foreign currency monetary items (assets and liabilities) are retranslated using the exchange rate prevailing at the reporting date.

(iii) Non-monetary items, which are measured in terms of historical cost denominated in foreign currency, are reported using the exchange rate at the date of the transaction.

(iv) Gains and losses, if any, at the year-end in respect of monetary assets and monetary liabilities are recognised in the Statement of Profit and Loss except in case of gains or losses arising on long term foreign currency monetary items relating to the acquisition of depreciable assets which are added to or deducted from the cost of such assets.

m. Earnings per share :

In determining Earning per Share, the company considers the net profit after tax and includes the post tax effect of any extra-ordinary / exceptional item. The number of shares used in computing Basic Earnings per Share is the weighted average number of shares, excluding owned by the Trust, outstanding during the period. Dilutive earning per share is computed and disclosed after adjusting effect of all dilutive potential equity shares, if any except when results will be anti dilutive. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date.

n. Accounting for Taxes on Income :

Provision for current tax represents the amount that would be payable based on computation of tax per the provisions of the Income Tax Act, 1961. Current tax is determined based on the amount of tax payable in respect of taxable income for the year after taking into consideration benefits deductible under the Income Tax Act, 1961. Current tax expense is recognized in profit or loss except the extent that it relates to items recognized directly in other comprehensive income, in which case it is recognized in OCI or equity.



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Deferred tax represents the effect of timing difference between the carrying amount of assets and liabilities in the consolidated financial statement and the corresponding tax base used in computation of taxable income. Deferred Tax Liabilities are generally accounted for all taxable temporary differences. The deferred tax asset is recognised for all deductible temporary differences, carried forward of unused tax credits and unused tax losses, to the extent that is probable that taxable profit will be available against which those deductible temporary differences can be utilised.

Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current income tax assets against current income tax liabilities and when the deferred income tax assets and liabilities relate to income tax levied by the same taxation authority on either the same taxable entity or different taxable entities where there is an intention to settle the balances on a net or simultaneous basis.

Deferred Tax assets / Liabilities are not recognised for initial recognition of Goodwill or of an asset or liability in a transition that is not a business combination and at the time of transaction affects neither the accounting profit nor taxable profit/(loss), MAT credit is recognised as an asset only if there is convincing evidence that the Company will pay normal income tax during the specified period.

o. Cash and Cash Equivalents:

Cash comprises of Cash on Hand, Cheques on Hand and demand deposits with Banks. Cash Equivalents are short term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risks of changes in value.



ish flow statement

ish flow statement is prepared in accordance with the indirect method of Cash Flows'.

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q. Contingent liabilities :

Contingent liabilities are possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Contingent liabilities are disclosed on the basis of judgment of the management/independent experts. These are reviewed at each balance sheet date and are adjusted to reflect the current management estimate.

r. Exemptions and exceptions availed

In preparing these Ind AS financial statements, the company has availed certain exemptions and exceptions in accordance with Ind AS 101, as explained below. The resulting difference between the carrying values of the assets and liabilities in the financial statements as at the transition date under Ind AS and previous GAAP have been recognised directly in equity (retained earnings or another appropriate category of equity). This note explains the adjustments made by the company in restating its previous GAAP financial statements, including the Balance Sheet as at April 1, 2015 and the financial statements as at and for the year ended March 31, 2016.

1.3 First-time Ind AS adoption reconciliations

The Company has adopted Indian Accounting Standard (Ind AS) from April 1, 2016 with a transition date of April 1, 2015. The figures for the previous year have also been converted as per Ind AS, but no additional transitional adjustments were required as correspond to previous applicable Accounting Standards. Hence, no reconciliation item has been shown.



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Textual information (55)

Disclosure of significant accounting policies [Text Block]

Notes
forming part
of Financial
Statements
for the year
ended
March 31,
2022

Note 1.
Corporate
Information,
Basis of
Preparation
of Financials
and
Significant
Accounting
Policies

1.1 Background of the Company:

a. Corporate Information

Campion Properties Limited ("the Company" or "CAPL"), having CIN number U55101MH2001PLC218815, was incorporated on August 23, 2001 having its registered office at H Block, 1st Floor Dhirubhai Ambani Knowledge City, Navi Mumbai, Thane, Maharashtra 400710.

The company has been formed to carry on business of leasing of property at Maharaja Ranjit Singh Marg for commercial/ business office.

1 Basis of preparation of Financial Statements :



Statement of Compliance

The financial statements are prepared under historical cost convention generally accepted accounting principles (GAAP) in India and standards specified under Section 133 the Companies Act, 2013 ("Companies (Indian Accounting Standards) Rules 2015, Companies Amendment Rules 2016 and other provisions of the Act, to the extent notified applicable as well as

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applicable guidance notes and pronouncements of the Institute of Chartered Accountants of India (ICAI).

For all the periods up to and including 31 March 2016, the Company prepared its financial statements in accordance with Generally Accepted Accounting Principles (GAAP) in India, accounting standards specified under Section 133 of the Companies Act, 2013, the Companies Act, 2013 (to the extent notified and applicable), applicable provisions of the Companies Act, 1956. The Company followed the provisions of Ind AS 101 in preparing its opening Ind AS Balance Sheet as of the date of transition, viz. 1 April 2015. Some of the Company's Ind AS accounting policies used in



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the opening Balance Sheet are different from its previous GAAP policies applied as at 31 March 2015, but no additional transitional adjustments were required as correspond to previous applicable Accounting Standards.

b. Basis of Measurement

These financial statements are prepared in accordance with Indian Accounting Standards (IND ASs) with the going-concern principle and on a historical cost basis except for Certain Financial Assets and Liabilities that are measured at Fair Value (Refer Accounting Policy Regarding Financial Instruments). The methods used to measure fair values are discussed below.

The presentation and grouping of individual items in the Balance Sheet, the Statement of Profit & Loss, the Cash Flow statement and the Statement of Changes in Equities are based on the principle of materiality.

The company's accounting policies and disclosures require the measurement of fair values for financial instruments.

The company has an established control framework with respect to the measurement of fair values. The management regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then management assesses the evidence obtained from the third parties to support the conclusion that such valuations meet the requirements of Ind AS, including the level in the fair value hierarchy in which such valuations should be classified.

When measuring the fair value of a financial asset or a financial liability, the company uses observable market data as far as possible. Fair values are categorized into a fair value hierarchy based on the inputs used in the valuation technique:

- Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities
- Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).



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Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. The



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company recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred. (Refer to note 21 for information on detailed disclosures pertaining to measurement of fair values)

c. Functional and presentation currency

These financial statements are presented in Indian Rupees which is presentation currency of the company. All amounts have been rounded off to the nearest thousand, unless otherwise stated.

d. Current and non-current classification

The Company presents assets and liabilities in the balance sheet based on current/non-current classification.

An asset is classified as current if:

It is expected to be realised, or is intended to be sold or consumed, in the normal operating cycle;

It is held primarily for the purpose of trading; or

It is expected to realise the asset within 12 months after the reporting period; or

The asset is a cash or equivalent unless it is restricted from being available for at least 12 months after the reporting period.

other assets are classified as non-current.



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Similarly, a liability is classified as current if:

- It is expected to be settled in the normal operating cycle; or
- It is held primarily for the purpose of trading; or
- It is due to be settled within 12 months after the reporting period; or
- The Company does not have an unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. Terms of a liability that could result in its settlement by the issue of equity instruments at the option of the counterparty does not affect this classification.

All other liabilities are classified as non-current.

Deferred tax assets/liabilities are classified as non-current.

e. Use of Estimates :

The preparation and presentation of Financial Statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities and disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates is recognised in the period in which the results are known / materialised. Estimates and underlying assets are reviewed on going basis. Revisions to accounting estimates are recognised prospectively.



Significant accounting policies

A summary of the significant accounting policies applied in the preparation of the financial statements are as given below. These accounting policies have been applied consistently to all periods

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presented in the financial statements.

The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 16 & Ind AS 40 retrospectively and continue to use the previous GAAP carrying amount as a



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deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of property, plant and equipment and investment property as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

a Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

a.1 Financial assets

a.1.1 Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

a.1.2 Subsequent measurement

Debt instruments:

Subsequent measurement of debt instruments depends on the company's business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the company classifies its debt instruments:

Debt instruments at amortized cost

A 'debt instrument' is measured at the amortised cost if both the following conditions are met:

- a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.



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After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. This category generally applies to trade and other receivables.

Debt instrument measured at fair value through other comprehensive income (FVTOCI):

A 'debt instrument' is classified as at the FVTOCI if both of the following criteria are met:

- a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- b) The asset's contractual cash flows represent SPPI

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the company recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the P&L. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to P&L. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

Debt instrument at FVTPL (Fair value through profit or loss)

Any debt instrument, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL. In addition, the company may elect to designate a debt instrument, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as 'accounting mismatch').



Equity investments :

Equity investments in scope of Ind-AS 109 are measured at fair value. Equity investments held for trading are classified as at FVTPL. For all other equity instruments, the company decides

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to classify the same either as at FVOCI or FVTPL. The Company makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

If the company decides to classify an equity instrument as at FVOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to profit and loss, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the profit and loss.

a.1.3 Derecognition

A financial asset is primarily derecognised when:

- I) The rights to receive cash flows from the asset have expired, or
- II) The company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the company has transferred substantially all the risks and rewards of the asset, or (b) the company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

a.1.4 Impairment of financial assets

The company assesses on a forward looking basis the expected credit losses associated with its assets carried at amortised cost. The impairment methodology applied depends on whether there has been a significant increase in the credit risk.



a practical expedient, the company uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables, as permitted by Ind AS 109. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward-looking estimates. At every reporting date, the provision is updated and changes in the forward-looking estimates are ana

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a.2 Financial liabilities

a.2.1 Initial recognition and measurement

All financial liabilities are recognised initially at fair value, in the case of loans, borrowings and payables, net of directly attributable transaction costs. Financial liabilities include trade and other payables, loans and borrowings including bank overdrafts and derivative financial instruments.

a.2.2 Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at amortized cost

After initial measurement, such financial liabilities are subsequently measured at amortized cost using the EIR method. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance costs in the profit or loss. This category generally applies to trade payables and other contractual liabilities.

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the company that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Gains or losses on liabilities held for trading are recognised in the profit or loss.



rowings

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After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.

b. Property, Plant & Equipment :

Initial recognition and measurement

Property, Plant and Equipment are stated at cost/ fair value net of Modvat/ Cenvat and include amount added on revaluation less accumulated depreciation, amortisation and impairment loss, if any. Subsequent Expenditure is capitalised only if it is probable that future economic benefits associated with the expenditure will flow to the company. All costs including borrowing financing cost of qualifying assets till commencement of commercial operations, net charges of foreign exchange contracts and adjustments arising up to March 31, 2007 from exchange rate variations relating to borrowings attributable to fixed asset are capitalised.

Cost of an item of PPE comprises its purchase price, including import duties and non refundable purchase taxes after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.



recognition

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An item of Property, Plant and Equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in statement of Profit & Loss in the year the asset is derecognised.

The asset's residual values, useful lives and methods are reviewed, and adjusted if appropriate, at each financial year end.

c. Investment Properties

Initial recognition and measurement:

Investment Properties are, properties held for rental income and/ or capital appreciation, initially measured at cost including transaction cost and stated at cost net of Modvat/ Cenvat, Value Added Tax and include amount added on revaluation less accumulated depreciation and amortisation based on Straight Line Method, impairment loss, if any.

Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any.

Though the Company measures investment property using cost based measurement, the fair value of investment property is disclosed in the notes. Fair values are determined based on valuation performed by qualified and experienced Independent Valuer.

Transition to Ind AS:

The company has availed the deemed cost exemption in relation to the Investment Property on the date of transition.

Derecognition:

Investment properties are derecognised either when they have been disposed of or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in profit or loss in the period of derecognition.



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d. Intangible Assets other than Goodwill

Initial recognition and measurement

Intangible assets, namely computer software are amortised on Straight Line Method, over the balance period of Licenses starting from the date of acquisition or commencement of commercial services, whichever is later.

The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 38 retrospectively and continue to use the previous GAAP carrying amount as a deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of intangible assets as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

Derecognition

An intangible asset is derecognized when no future economic benefits are expected from their use or upon their disposal. Gains and losses on disposal of an item of intangible assets are determined by comparing the proceeds from disposal with the carrying amount of intangible assets and are recognized in the statement of profit and loss.

e. Depreciation & Amortisation:

(i) Depreciation on Property, Plant and Equipment's

Depreciation on Property, Plant and Equipment's is provided on the Straight Line Method rates over the useful lives as prescribed in the Schedule II to the Companies Act, 2013.

Depreciation on additions to/deductions from property, plant & equipment during the year is charged on pro-rata basis from/up to the month in which the asset is available for use/disposed.



ime of Assets

rniture & Fittings

Life in
years

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Office Equipment	Years

Plant & Machinery	15 Years

(ii) Amortisation:

Intangible Assets are amortized over the remaining on straight line method as per Ind AS – 38 as prescribed in Schedule – II of the Companies Act, 2013. Cost of software recognized as intangible asset, is amortized on straight line method over a period of legal right to use or 3 years, whichever is less.

(iii) Depreciation on Investment Property

Name of Assets	Life in years
Building	60 Years
Leasehold Improvements	99 Years (lease period)

f. Impairment of Non- Financial Assets :

The carrying amounts of the Company's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment considering the provisions of Ind AS 36 'Impairment of Assets'. If any such indication exists, then the asset's recoverable amount is estimated.

Goodwill and intangible assets that have an indefinite useful life are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they may be impaired. Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognised in prior counting period is increased / reversed where there is change in the estimate of recoverable value. e recoverable value is higher of net selling price and value in use.



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g. Borrowing Cost :

Borrowing costs that are directly attributable to the acquisition, construction/exploration/ development or erection of qualifying assets are capitalized as part of cost of such asset until such time the assets are substantially ready for their intended use. Qualifying assets are assets which take a substantial period of time to get ready for their intended use or sale.

When the Company borrows funds specifically for the purpose of obtaining a qualifying asset, the borrowing costs incurred are capitalized. When Company borrows funds generally and uses them for the purpose of obtaining a qualifying asset, the capitalization of the borrowing costs is computed based on the weighted average cost of general borrowing that are outstanding during the period and used for the acquisition, construction/exploration or erection of the qualifying asset.

Capitalization of borrowing costs ceases when substantially all the activities necessary to prepare the qualifying assets for their intended uses are complete. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Income earned on temporary investment of the borrowings pending their expenditure on the qualifying assets is deducted from the borrowing costs eligible for capitalization. Borrowing costs include exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs. Other borrowing costs are recognized as an expense in the year in which they are incurred.

h. Provisions :



A provision is recognized if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows. If the time value of money is not material, provisions are determined by the undiscounted cash flows. When discounting is used, the increase in the provision due to the time value of money is recognized as an expense.

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The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation.

i. Employee benefits

Long Term Benefits

I. Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into separate entities and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognized as an employee benefits expense in profit or loss in the period during which services are rendered by employees.

Contributions to defined contribution schemes such as Provident Fund, etc. are charged to the Statement of Profit and Loss, as and when incurred.

II. Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan like gratuity.

The Company's net obligation in respect of defined benefit plans is calculated separately for each plan by estimating the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value. Any unrecognized past service costs and the fair value of any plan assets are deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations and that are denominated in the same currency in which the benefits are expected to be paid.

The calculation is performed annually by a qualified actuary using the projected unit credit method. When the calculation results in a benefit to the Company, the recognized asset is limited to the total of any unrecognized past service costs and the present value of expected future refunds from the plan or reductions in future contributions. An economic benefit is available to the Company if it is realizable during the settlement of the plan liabilities. Any actuarial gains or losses are recognized in the period in which they arise.



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When the benefits of a plan are improved, the portion of the increased benefit relating to past service



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by employees is recognized in profit or loss on a straight-line basis over the average period until the benefits become vested. To the extent that the benefits vest immediately, the expense is recognized immediately in profit or loss.

III. Other long-term employee benefits

Benefits under the Company's leave encashment constitute other long term employee benefits.

The Company's net obligation in respect of leave encashment is the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations. The calculation is performed using the projected unit credit method. Any actuarial gains or losses are recognized in profit or loss in the period in which they arise.



ort-term benefits

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All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. These benefits include compensated absences such as paid annual

leave and sickness leave. The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognized as an expense during the period.

j. Lease

In respect of Operating Leases, lease rentals are expensed on straight line basis with reference to the term of lease unless the payments to the lessor are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases, except for lease rentals pertaining to the period up to the date of commencement of commercial operations, which are capitalised.

Where the lessor effectively retains substantially all risk and benefits of ownership of the leased assets they are classified as operating lease. Operating lease payments are recognised as an expense in the Statement of Profit and Loss.

In respect of Finance Leases, the lower of the fair value of the assets and present value of the minimum lease rentals is capitalised as Fixed Assets with corresponding amount shown as liabilities for leased assets. The principal component in lease rental in respect of the above is adjusted against liabilities for leased assets and the interest component is recognised as an expense in the year in which the same is incurred except in case of assets used for capital projects where it is capitalised.

k. 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.



Interest income on investment is recognised on time proportion basis. Dividend is considered when right to receive is established.

l. Foreign Currency Transactions

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(i) Transactions denominated in foreign currencies are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

(ii) Foreign currency monetary items (assets and liabilities) are retranslated using the exchange rate prevailing at the reporting date.

(iii) Non-monetary items, which are measured in terms of historical cost denominated in foreign currency, are reported using the exchange rate at the date of the transaction.

(iv) Gains and losses, if any, at the year-end in respect of monetary assets and monetary liabilities are recognised in the Statement of Profit and Loss except in case of gains or losses arising on long term foreign currency monetary items relating to the acquisition of depreciable assets which are added to or deducted from the cost of such assets.

m. Earnings per share :

In determining Earning per Share, the company considers the net profit after tax and includes the post tax effect of any extra-ordinary / exceptional item. The number of shares used in computing Basic Earnings per Share is the weighted average number of shares, excluding owned by the Trust, outstanding during the period. Dilutive earning per share is computed and disclosed after adjusting effect of all dilutive potential equity shares, if any except when results will be anti dilutive. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date.

n. Accounting for Taxes on Income :

Provision for current tax represents the amount that would be payable based on computation of tax per the provisions of the Income Tax Act, 1961. Current tax is determined based on the amount of tax payable in respect of taxable income for the year after taking into consideration benefits deductible under the Income Tax Act, 1961. Current tax expense is recognized in profit or loss except the extent that it relates to items recognized directly in other comprehensive income, in which case it is recognized in OCI or equity.



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Deferred tax represents the effect of timing difference between the carrying amount of assets and liabilities in the consolidated financial statement and the corresponding tax base used in computation of taxable income. Deferred Tax Liabilities are generally accounted for all taxable temporary differences. The deferred tax asset is recognised for all deductible temporary differences, carried forward of unused tax credits and unused tax losses, to the extent that is probable that taxable profit will be available against which those deductible temporary differences can be utilised.

Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current income tax assets against current income tax liabilities and when the deferred income tax assets and liabilities relate to income tax levied by the same taxation authority on either the same taxable entity or different taxable entities where there is an intention to settle the balances on a net or simultaneous basis.

Deferred Tax assets / Liabilities are not recognised for initial recognition of Goodwill or of an asset or liability in a transition that is not a business combination and at the time of transaction affects neither the accounting profit nor taxable profit/(loss), MAT credit is recognised as an asset only if there is convincing evidence that the Company will pay normal income tax during the specified period.

o. Cash and Cash Equivalents:

Cash comprises of Cash on Hand, Cheques on Hand and demand deposits with Banks. Cash Equivalents are short term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risks of changes in value.



ish flow statement

ish flow statement is prepared in accordance with the indirect method of Cash Flows'.

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q. Contingent liabilities :

Contingent liabilities are possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Contingent liabilities are disclosed on the basis of judgment of the management/independent experts. These are reviewed at each balance sheet date and are adjusted to reflect the current management estimate.



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Textual information (56)

Description of other accounting policies relevant to understanding of financial statements [Text Block]**d. Current and non-current classification**

The Company presents assets and liabilities in the balance sheet based on current/non-current classification.

An asset is classified as current if:

- It is expected to be realised, or is intended to be sold or consumed, in the normal operating cycle; or
- It is held primarily for the purpose of trading; or
- It is expected to realise the asset within 12 months after the reporting period; or
- The asset is a cash or equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period.

All other assets are classified as non-current.

Similarly, a liability is classified as current if:

- It is expected to be settled in the normal operating cycle; or
- It is held primarily for the purpose of trading; or
- It is due to be settled within 12 months after the reporting period; or
- The Company does not have an unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. Terms of a liability that could result in its settlement by the issue of equity instruments at the option of the counterparty does not affect this classification.

All other liabilities are classified as non-current.

Deferred tax assets/liabilities are classified as non-current.



ates :

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amount of assets and liabilities and disclosure of contingent liab

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statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates is recognised in the period in which the results are known / materialised. Estimates and underlying assets are reviewed on going basis. Revisions to accounting estimates are recognised prospectively.

1.2 Significant accounting policies

A summary of the significant accounting policies applied in the preparation of the financial statements are as given below. These accounting policies have been applied consistently to all periods presented in the financial statements. The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 16 & Ind AS 40 retrospectively and continue to use the previous GAAP carrying amount as a deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of property, plant and equipment and investment property as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

r. Exemptions and exceptions availed

In preparing these Ind AS financial statements, the company has availed certain exemptions and exceptions in accordance with Ind AS 101, as explained below. The resulting difference between the carrying values of the assets and liabilities in the financial statements as at the transition date under Ind AS and previous GAAP have been recognised directly in equity (retained earnings or another appropriate category of equity). This note explains the adjustments made by the company in restating its previous GAAP financial statements, including the Balance Sheet as at April 1, 2015 and the financial statements as at and for the year ended March 31, 2016.



Ind AS adoption reconciliations

The company has adopted Indian Accounting Standard (Ind AS) from April 2015. The figures for the previous year have also been converted as per Ind AS, but no additional transitional

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adjustments were required as correspond to previous applicable Accounting Standards. Hence, no reconciliation item has been shown.



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Textual information (57)

Description of other accounting policies relevant to understanding of financial statements [Text Block]**d. Current and non-current classification**

The Company presents assets and liabilities in the balance sheet based on current/non-current classification.

An asset is classified as current if:

- It is expected to be realised, or is intended to be sold or consumed, in the normal operating cycle; or
- It is held primarily for the purpose of trading; or
- It is expected to realise the asset within 12 months after the reporting period; or
- The asset is a cash or equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period.

All other assets are classified as non-current.

Similarly, a liability is classified as current if:

- It is expected to be settled in the normal operating cycle; or
- It is held primarily for the purpose of trading; or
- It is due to be settled within 12 months after the reporting period; or
- The Company does not have an unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. Terms of a liability that could result in its settlement by the issue of equity instruments at the option of the counterparty does not affect this classification.

All other liabilities are classified as non-current.

Deferred tax assets/liabilities are classified as non-current.



ates :

tion and presentation of Financial Statements requires estimates:
amount of assets and liabilities and disclosure of contingent liab

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statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates is recognised in the period in which the results are known / materialised. Estimates and underlying assets are reviewed on going basis. Revisions to accounting estimates are recognised prospectively.

1.2 Significant accounting policies

A summary of the significant accounting policies applied in the preparation of the financial statements are as given below. These accounting policies have been applied consistently to all periods presented in the financial statements. The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 16 & Ind AS 40 retrospectively and continue to use the previous GAAP carrying amount as a deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of property, plant and equipment and investment property as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

r. Exemptions and exceptions availed

In preparing these Ind AS financial statements, the company has availed certain exemptions and exceptions in accordance with Ind AS 101, as explained below. The resulting difference between the carrying values of the assets and liabilities in the financial statements as at the transition date under Ind AS and previous GAAP have been recognised directly in equity (retained earnings or another appropriate category of equity). This note explains the adjustments made by the company in restating its previous GAAP financial statements, including the Balance Sheet as at April 1, 2015 and the financial statements as at and for the year ended March 31, 2016.



Ind AS adoption reconciliations

The company has adopted Indian Accounting Standard (Ind AS) from April 2015. The figures for the previous year have also been converted as per Ind AS, but no additional transitional

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adjustments were required as correspond to previous applicable Accounting Standards. Hence, no reconciliation item has been shown.

[610300] Notes - Accounting policies, changes in accounting estimates and errors

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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 additional information about property plant and equipment [Table]

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]		Plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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				
Useful lives or depreciation rates, property, plant and equipment				
Whether property, plant and equipment are stated at revalued amount			No	No

Disclosure of additional information about property plant and equipment [Table]

..(2)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]		Furniture and fixtures [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight Method	Line Straight		
Useful lives or depreciation rates, property, plant and equipment	15 Years	15 Year		
Whether property, plant and equipment are stated at revalued amount	No	No		



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Disclosure of additional information about property plant and equipment [Table]

..(3)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information about property plant and equipment [Abstract]		
Disclosure of additional information about property plant and equipment [Line items]		
Depreciation method, property, plant and equipment	Straight Method	Line Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	05 Years	05 Years
Whether property, plant and equipment are stated at revalued amount	No	No



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Disclosure of detailed information about property, plant and equipment [Table]

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		0
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-13,758	-14,008		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-13,758	-14,008		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment	0	0		0
Disposals through classified as held for sale, property, plant and equipment	0			0
Disposals through loss of control of subsidiary, property, plant and equipment	0			0



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Total increase (decrease) in property, plant and equipment	-13,758	-14,008		0
Property, plant and equipment at end of period	(A) 55,353	(B) 69,111	83,119	3,50,092



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Footnotes

(A)

Note 2. Property, Plant and Equipment (Refer Note 1.2 b)				(Amount in Rs.'000)
Particulars	Furniture & Fittings	Office Equipment	Plant & Machinery	Total
	41004	41006	41007	
Gross carrying value				
As at April 1, 2022	1,02,624	43,006	2,04,462	3,50,092
Additions	-	-	-	-
Disposals	-	-	-	-
As at Mar 31, 2023	1,02,624	43,006	2,04,462	3,50,092
Accumulated Depreciation				
As at April 1, 2022	97,252	40,855	1,42,875	2,80,982
Additions	-	-	13,757	13,757
Disposals	-	-	-	-
As at Mar 31, 2023	97,252	40,855	1,56,632	2,94,739
Closing net carrying value as at April 1, 2022	5,372	2,150	61,587	69,110
Closing net carrying value as at Mar 31 ,2023	5,372	2,150	47,831	55,353

(B)

Note 2. Property, Plant and Equipment (Refer Note 1.2 b)				(Amount in Rs.'000)
Particulars	Furniture & Fittings	Office Equipment	Plant & Machinery	Total
Gross carrying value				
As at April 1, 2021	1,02,624	43,006	2,04,462	3,50,092



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Additions	-	-	-	-
Disposals	-	-	-	-
As at March 31, 2022	1,02,624	43,006	2,04,462	3,50,092
Accumulated Depreciation				
As at April 1, 2021	97,010	40,855	1,29,108	2,66,973
Additions	242	-	13,767	14,009
Disposals	-	-	-	-
As at March 31, 2022	97,252	40,855	1,42,875	2,80,982
Closing net carrying value as at April 1, 2021	5,615	2,150	75,354	83,119
Closing net carrying value as at March 31 ,2022	5,373	2,150	61,587	69,111

Title deeds of Immovable Property not held in name of the Company- NO SUCH PROPERTY



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Disclosure of detailed information about property, plant and equipment [Table]

..(2)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			13,758	14,008
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			13,758	14,008
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0			
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0			
Disposals and retirements, property, plant and equipment	0		0	0
Disposals through classified as held for sale, property, plant and equipment	0			
Disposals through loss of control of subsidiary, property, plant and equipment	0			



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Total increase (decrease) in property, plant and equipment	0		13,758	14,008
Property, plant and equipment at end of period	3,50,092	3,50,092	2,94,739	2,80,981



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Disclosure of detailed information about property, plant and equipment [Table]

..(3)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]	Plant and equipment [Member]		
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-13,758	-13,766	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-13,758	-13,766	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Disposals, property, plant and equipment				
Disposals and retirements, property, plant and equipment				



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Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-13,758	-13,766	
Property, plant and equipment at end of period	2,66,973	47,830	61,588	75,354



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Disclosure of detailed information about property, plant and equipment [Table]

..(4)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	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]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				13,758
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				13,758
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		
Partial disposals and retirements, property, plant and equipment	0			0
Disposals through classified as held for sale, property, plant and equipment	0			0



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Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	0		13,758
Property, plant and equipment at end of period	2,04,462	2,04,462	2,04,462	1,56,632



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Disclosure of detailed information about property, plant and equipment [Table]

..(5)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]		Other plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	0
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	13,766		-13,758	-13,766
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	13,766		-13,758	-13,766
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment			0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment			0	0
Disposals and retirements, property, plant and equipment	0		0	0
Disposals through classified as held for sale, property, plant and equipment	0			0
Disposals through loss of control of subsidiary, property, plant and equipment	0			0



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Total increase (decrease) in property, plant and equipment	13,766		-13,758	-13,766
Property, plant and equipment at end of period	1,42,874	1,29,108	47,830	61,588

Disclosure of detailed information about property, plant and equipment [Table]

..(6)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	75,354	2,04,462	2,04,462	2,04,462



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Disclosure of detailed information about property, plant and equipment [Table]

..(7)

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Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			Furniture and fixtures [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	13,758	13,766		0
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	13,758	13,766		0
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment				0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment				0
Partial disposals and retirements, property, plant and equipment	0			0
Assets held through classified as held for sale, property, plant and equipment	0			0



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Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	13,758	13,766		0
Property, plant and equipment at end of period	1,56,632	1,42,874	1,29,108	5,372



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Disclosure of detailed information about property, plant and equipment [Table]

..(8)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Furniture and fixtures [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]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		0	0
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-242			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-242			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment	0		0	0
Disposals through classified as held for sale, property, plant and equipment	0			
Disposals through loss of control of subsidiary, property, plant and equipment	0			



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Total increase (decrease) in property, plant and equipment	-242		0	0
Property, plant and equipment at end of period	5,372	5,614	1,02,624	1,02,624

Disclosure of detailed information about property, plant and equipment [Table]

..(9)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	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]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	242	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		0	242	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	242	
Property, plant and equipment at end of period	1,02,624	97,252	97,252	97,010



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Disclosure of detailed information about property, plant and equipment [Table]

..(10)

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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]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		0
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	0		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	0	0		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment	0	0		0
Disposals through classified as held for sale, property, plant and equipment	0			0
Disposals through loss of control of subsidiary, property, plant and equipment	0			0



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Total increase (decrease) in property, plant and equipment	0	0		0
Property, plant and equipment at end of period	2,151	2,151	2,151	43,006



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Disclosure of detailed information about property, plant and equipment [Table]

..(11)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0	0
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			0	0
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0			
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0			
Disposals and retirements, property, plant and equipment	0		0	0
Disposals through classified as held for sale, property, plant and equipment	0			0
Disposals through loss of control of subsidiary, property, plant and equipment	0			0



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Total increase (decrease) in property, plant and equipment	0		0	0
Property, plant and equipment at end of period	43,006	43,006	40,855	40,855

Disclosure of detailed information about property, plant and equipment [Table]

..(12)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Office equipment [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]
	31/03/2021
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	40,855

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of property, plant and equipment [TextBlock]	Textual information (58) [See below]	Textual information (59) [See below]
Disclosure of detailed information about property, plant and equipment [TextBlock]		Textual information (60) [See below]

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Textual information (58)

Disclosure of property, plant and equipment [Text Block]

Note 2. Property, Plant and Equipment (Refer Note 1.2 b)				(Amount in Rs.'000)
Particulars	Furniture & Fittings	Office Equipment	Plant & Machinery	Total
	41004	41006	41007	
Gross carrying value				
As at April 1, 2022	1,02,624	43,006	2,04,462	3,50,092
Additions	-	-	-	-
Disposals	-	-	-	-
As at Mar 31, 2023	1,02,624	43,006	2,04,462	3,50,092
Accumulated Depreciation				
As at April 1, 2022	97,252	40,855	1,42,875	2,80,982
Additions	-	-	13,757	13,757
Disposals	-	-	-	-
As at Mar 31, 2023	97,252	40,855	1,56,632	2,94,739
Closing net carrying value as at April 1, 2022	5,372	2,150	61,587	69,110
Closing net carrying value as at Mar 31 ,2023	5,372	2,150	47,831	55,353



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Textual information (59)

Disclosure of property, plant and equipment [Text Block]

Note 2. Property, Plant and Equipment (Refer Note 1.2 b)				(Amount in Rs.'000)
Particulars	Furniture & Fittings	Office Equipment	Plant & Machinery	Total
Gross carrying value				
As at April 1, 2021	1,02,624	43,006	2,04,462	3,50,092
Additions	-	-	-	-
Disposals	-	-	-	-
As at March 31, 2022	1,02,624	43,006	2,04,462	3,50,092
Accumulated Depreciation				
As at April 1, 2021	97,010	40,855	1,29,108	2,66,973
Additions	242	-	13,767	14,009
Disposals	-	-	-	-
As at March 31, 2022	97,252	40,855	1,42,875	2,80,982
Closing net carrying value as at April 1, 2021	5,615	2,150	75,354	83,119
Closing net carrying value as at March 31 ,2022	5,373	2,150	61,587	69,111

Title deeds of Immovable Property not held in name of the Company- NO SUCH PROPERTY



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Textual information (60)

Disclosure of detailed information about property, plant and equipment [Text Block]

(i) Depreciation on Property, Plant and Equipment's

Depreciation on Property, Plant and Equipment's is provided on the Straight Line Method rates over the useful lives as prescribed in the Schedule II to the Companies Act, 2013.

Depreciation on additions to/deductions from property, plant & equipment during the year is charged on pro-rata basis from/up to the month in which the asset is available for use/disposed.

Name of Assets	Life in years
Furniture & Fittings	10 Years
Office Equipment	05 Years
Plant & Machinery	15 Years

[612100] Notes - Impairment of assets

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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



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[400700] Notes - Investment property**Disclosure of detailed information about investment property [Table]**

..(1)

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Type of investment property [Axis]	1			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Nature of investment property	Leasehold Land & Building	Leasehold Land & Building		Leasehold Land & Building
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Depreciation, investment property				14,426
Total increase (decrease) in investment property	0	0		14,426
Investment property at end of period	9,72,091	9,72,091	9,72,091	1,87,171

Disclosure of detailed information about investment property [Table]

..(2)

Unless otherwise specified, all monetary values are in Thousands of INR

Type of investment property [Axis]	1	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about investment property at cost [Abstract]		
Disclosure of detailed information about investment property [Line items]		
Nature of investment property	Leasehold Land & Building	
Reconciliation of changes in investment property [Abstract]		
Changes in investment property [Abstract]		
Depreciation, investment property	14,428	
Total increase (decrease) in investment property	14,428	
Investment property at end of period	1,72,745	1,58,317

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of investment property [TextBlock]	Textual information (61) [See below]	Textual information (62) [See below]
Disclosure of detailed information about investment property [TextBlock]		Textual information (63) [See below]
Total direct operating expense from investment property	0	0
Rental income from investment property, net of direct operating expense	0	0
Depreciation method, investment property, cost model	As per the Report	As per the Report
Useful lives or depreciation rates, investment property, cost model	As per the Report	As per the Report

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Textual information (61)

Disclosure of investment property [Text Block]

Note 3. Investment Property (Refer Note 1.2 c)				(Amount in Rs.'000)
Particulars	Leasehold Land	Building	Total	
	41005	41001		
Gross carrying value				
As at April 1, 2022	1,64,627	8,07,464	9,72,091	
Additions	-	-	-	
Disposals	-	-	-	
As at Mar 31, 2023	1,64,627	8,07,464	9,72,091	
Accumulated Depreciation				
As at April 1, 2022	32,400	1,40,344	1,72,744	
Additions	1,663	12,765	14,428	
Disposals	-	-	-	
As at Mar 31, 2023	34,063	1,53,109	1,87,172	
Closing net carrying value as at April 1, 2022	1,32,227	6,67,119	7,99,346	
Closing net carrying value as at Mar 31 ,2023	1,30,563	6,54,354	7,84,920	



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Textual information (62)

Disclosure of investment property [Text Block]

Note 3. Investment Property (Refer Note 1.2 c)				(Amount in Rs.'000)
Particulars	Leasehold Land	Building	Total	
Gross carrying value				
As at April 1, 2021	1,64,627	8,07,464	9,72,091	
Additions	-	-	-	
Disposals	-	-	-	
As at March 31, 2022	1,64,627	8,07,464	9,72,091	
Accumulated Depreciation				
As at April 1, 2021	30,737	1,27,580	1,58,317	
Additions	1,663	12,765	14,428	
Disposals	-	-	-	
As at March 31, 2022	32,400	1,40,344	1,72,745	
Closing net carrying value as at April 1, 2021	1,33,890	6,79,884	8,13,774	
Closing net carrying value as at March 31 ,2022	1,32,227	6,67,119	7,99,346	

Title deeds of Immovable Property not held in name of the Company- No SUCH PROPERTY



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Textual information (63)

Disclosure of detailed information about investment property [Text Block]

Note 3. Investment Property (Refer Note 1.2 c)				(Amount in Rs.'000)
Particulars	Leasehold Land	Building	Total	
Gross carrying value				
As at April 1, 2021	1,64,627	8,07,464	9,72,091	
Additions	-	-	-	
Disposals	-	-	-	
As at March 31, 2022	1,64,627	8,07,464	9,72,091	
Accumulated Depreciation				
As at April 1, 2021	30,737	1,27,580	1,58,317	
Additions	1,663	12,765	14,428	
Disposals	-	-	-	
As at March 31, 2022	32,400	1,40,344	1,72,745	
Closing net carrying value as at April 1, 2021	1,33,890	6,79,884	8,13,774	
Closing net carrying value as at March 31 ,2022	1,32,227	6,67,119	7,99,346	

Title deeds of Immovable Property not held in name of the Company- No SUCH PROPERTY



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[400900] Notes - Other intangible assets**Disclosure of detailed information about other intangible assets [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]	
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2023	31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]		
Disclosure of detailed information about other intangible assets [Line items]		
Reconciliation of changes in other intangible assets [Abstract]		
Other intangible assets at end of period	0	0

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of other intangible assets [TextBlock]		
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

[401000] Notes - Biological assets other than bearer plants

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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 Thousands of INR

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]	
Categories of financial liabilities [Axis]	Financial liabilities at amortised cost, category [Member]	
	31/03/2023	31/03/2022
Disclosure of financial liabilities [Abstract]		
Disclosure of financial liabilities [Line items]		
Financial liabilities	15,88,606	(A) 15,79,402
Financial liabilities, at fair value	0	0

Footnotes

and Trade payables



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Disclosure of financial assets [Table]

..(1)

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Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Trade receivables [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	1,883	2,102	1,883	2,102
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class			Trade Receivables and Cash & Cash Equivalent	Trade Receivables and Cash & Cash Equivalent

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial instruments [TextBlock]	Textual information (64) [See below]	Textual information (65) [See below]
Disclosure of financial assets [TextBlock]	Textual information (66) [See below]	Textual information (67) [See below]
Disclosure of financial assets [Abstract]		
Disclosure of financial liabilities [TextBlock]	Textual information (68) [See below]	Textual information (69) [See below]
Disclosure of financial liabilities [Abstract]		
Income, expense, gains or losses of financial instruments [Abstract]		
Gains (losses) on financial instruments [Abstract]		
Total gains (losses) on financial assets at fair value through profit or loss	0	0
Total gains (losses) on financial liabilities at fair value through profit or loss	0	0
Gain (loss) arising from derecognition of financial assets measured at amortised cost [Abstract]		
Net gain (loss) arising from derecognition of financial assets measured at amortised cost	0	0
Disclosure of credit risk [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]		
Disclosure of credit risk exposure [TextBlock]		
Disclosure of credit risk exposure [Abstract]		
Disclosure of provision matrix [TextBlock]		
Disclosure of provision matrix [Abstract]		
Disclosure of financial instruments by type of interest rate [TextBlock]		
Disclosure of financial instruments by type of interest rate [Abstract]		



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Textual information (64)

Disclosure of financial instruments [Text Block]

Note Financial Instruments - Accounting Classification and Fair Value
25 Measurements

The fair value of the financial assets and liabilities are included at the amount at which the instruments could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

The following methods and assumptions were used to estimate the fair values:

1. Fair value of cash and short term deposits, trade and other short receivables, trade payables, other current liabilities, short term loans from banks and other financial institutions approximate their carrying amounts largely due to the short term maturities of these instruments

The company uses the following hierarchy for determining and disclosing the fair value of financial instruments by valuation technique:

Level: 1 Quoted (unadjusted) prices in active markets for identical assets or liabilities.

Level 2 Other techniques for which all inputs which have a significant effect on the recorded fair value are observables, either directly or indirectly

Level 3 : Techniques which use inputs that have a significant effect on the recorded fair value that are not based on observable market data.



Management assessed that trade receivables, cash and cash equivalents, other recoverable, trade payables, other financial liabilities approximate their carrying amounts largely due to the short term maturities of these instruments.

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(Amount in
Rs.'000)

Financial Assets	Carrying Amount	FVPL	FVOCI	Amortised cost
Trade Receivables and Cash & Cash Equivalent	As at March 31, 20231,883	-	-	1,883
Financial liabilities	Carrying Amount	FVPL	FVOCI	Amortised cost
Borrowings and Trade payables	As at March 31, 202315,88,606	-	-	15,88,606



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Textual information (65)

Disclosure of financial instruments [Text Block]

Note Financial Instruments - Accounting Classification and Fair Value
25 Measurements

The fair value of the financial assets and liabilities are included at the amount at which the instruments could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

The following methods and assumptions were used to estimate the fair values:

1. Fair value of cash and short term deposits, trade and other short receivables, trade payables, other current liabilities, short term loans from banks and other financial institutions approximate their carrying amounts largely due to the short term maturities of these instruments

The company uses the following hierarchy for determining and disclosing the fair value of financial instruments by valuation technique:

Level: 1 Quoted (unadjusted) prices in active markets for identical assets or liabilities.

Level 2 Other techniques for which all inputs which have a significant effect on the recorded fair value are observables, either directly or indirectly

Level 3 : Techniques which use inputs that have a significant effect on the recorded fair value that are not based on observable market data.



Management assessed that trade receivables, cash and cash equivalents, other recoverable, trade payables, other financial liabilities approximate their carrying amounts largely due to the short term maturities of these instruments.

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		(Amount in Rs.'000)			
Financial Assets		Carrying Amount	FVPL	FVOCI	Amortised cost
Trade Receivables and Cash & Cash Equivalent	As at March 31, 2022	2,102	-	-	2,102
Trade Receivables and Cash & Cash Equivalent	As at March 31, 2021	2,220	-	-	2,220
Financial liabilities		Carrying Amount	FVPL	FVOCI	Amortised cost
Borrowings and Trade payables	As at March 31, 2022	15,79,402	-	-	15,79,402
Borrowings and Trade payables	As at March 31, 2021	15,44,268	-	-	15,44,268

Textual information (66)

Disclosure of financial assets [Text Block]

Financial Assets		Carrying Amount	FVPL	FVOCI	Amortised cost
Trade Receivables and Cash & Cash Equivalent	As at March 31, 2023	1,883	-	-	1,883

Textual information (67)

Disclosure of financial assets [Text Block]

Financial Assets		Carrying Amount	FVPL	FVOCI	Amortised cost
Trade Receivables and Cash & Cash Equivalent	As at March 31, 2022	2,102	-	-	2,102



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Textual information (68)

Disclosure of financial liabilities [Text Block]

Financial liabilities		Carrying Amount	FVPL	FVOCI	Amortised cost
Borrowings and Trade payables	As at March 31, 2023	15,88,606	-	-	15,88,606

Textual information (69)

Disclosure of financial liabilities [Text Block]

Financial liabilities		Carrying Amount	FVPL	FVOCI	Amortised cost
Borrowings and Trade payables	As at March 31, 2022	15,79,402	-	-	15,79,402

[611300] Notes - Regulatory deferral accounts

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of regulatory deferral accounts [TextBlock]		
Total regulatory deferral account debit balances	0	0
Total regulatory deferral account credit balances	0	0
Total net movement in regulatory deferral account balances related to profit or loss	0	0
Total net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax	0	0
Total other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	0	0

[400400] Notes - Non-current investments

Unless otherwise specified, all monetary values are in Thousands of INR

	31/03/2023	31/03/2022
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	0	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	0	0
Aggregate provision for diminution in value of non-current investments	0	0



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[400500] Notes - Current investments

Unless otherwise specified, all monetary values are in Thousands of INR

	31/03/2023	31/03/2022
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	0	0
Market value of quoted current investments	0	0
Aggregate amount of unquoted current investments	0	0
Aggregate provision for diminution in value of current investments	0	0

[611600] Notes - Non-current asset held for sale and discontinued operations

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	-219	-118
Net cash flows from (used in) operating activities	-219	-118
Net cash flows from (used in) investing activities	0	0
Net cash flows from (used in) financing activities	0	0

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[400100] Notes - Equity share capital**Disclosure of classes of equity share capital [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity Shares
Number of shares authorised	[shares] 36,00,000	[shares] 36,00,000		[shares] 36,00,000
Value of shares authorised	36,000	36,000		36,000
Number of shares issued	[shares] 35,63,601	[shares] 35,63,601		[shares] 35,63,601
Value of shares issued	35,636.01	35,636.01		35,636.01
Number of shares subscribed and fully paid	[shares] 35,63,601	[shares] 35,63,601		[shares] 35,63,601
Value of shares subscribed and fully paid	35,636	35,636		35,636
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] 35,63,601	[shares] 35,63,601		[shares] 35,63,601
Total value of shares subscribed	35,636	35,636		35,636
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 35,63,601	[shares] 35,63,601		[shares] 35,63,601
Value of shares called	35,636	35,636		35,636
Value of shares paid-up	35,636	35,636		35,636
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in shares based payment transactions	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0		[shares] 0
Number of other issue of shares ; out of conversion of ies	[shares] 0	[shares] 0		[shares] 0
Aggregate number of shares issued period	[shares] 0	[shares] 0		[shares] 0
Decrease in number of shares during period [Abstract]				
Number of shares bought back or treasury	[shares] 0			[shares] 0
Decrease in number of shares	[shares] 0			[shares] 0



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Total decrease in number of shares during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	0	0		0
Amount of rights issue during period	0	0		0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other private placement issue during period	0	0		0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other preferential allotment issue during period	0	0		0
Amount of share based payment transactions during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Amount of shares issued under employee stock option plan	0	0		0
Amount of other issue arising out of conversion of securities during period	0	0		0
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0	0		0
Other decrease in amount of shares	0	0		0
Total decrease in equity share capital during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Equity share capital at end of period	(A) 35,636	(B) 35,636	35,636	35,636
Rights preferences and restrictions attaching to class of share capital			0	
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] 35,63,601	[shares] 0		[shares] 35,63,601
Shares in company held by ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 35,63,601	[shares] 0		[shares] 35,63,601
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0		[shares] 0
Description of terms of shares reserved for issue and contracts or commitments for sale or disinvestment			0	
Number of fully paid-up shares issued under contracts without payment being cash during last five years	[shares] 0	[shares] 0		[shares] 0
Number of fully paid up shares issued in payment of bonus shares during last five years	[shares] 0	[shares] 0		[shares] 0
Number of shares bought back during last five years	[shares] 0	[shares] 0		[shares] 0



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Terms of securities convertible into equity shares issued along with earliest date of conversion in descending order starting from farthest such date explanatory [TextBlock]				0
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
Terms and conditions of shares pending allotment				000
Number of shares proposed to be issued	[shares] 0	[shares] 0		[shares] 0
Description of whether company have sufficient authorised capital to cover proposed equity share capital amount resulting from allotment				00
Over due period for which application money is pending prior to allotment of shares				0
Reason for over due period for which application money is pending prior to allotment of shares				0
Type of share				Equity Shares

(A)

(Amount
in
Rs.'000)

Note 8. Share Capital

As at
Mar 31 ,
2023

Authorized

Equity Shares of Rs. 10/- each

(as at March 31, 2023, : 3,600,000, as at March 31, 2022: 3,600,000)

36,000

36,000

Issued, Subscribed & Fully Paid up

Equity Shares of Rs. 10/- each

(as at March 31, 2023, :3,563,601, as at March 31, 2022: 3,563,601)

35,636



*(Out of the above shares 3,553,601 are allotted as fully paid

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up under demerger scheme of Hotel Ranjit, New Delhi from ITDC to the company sanctioned by department of company affairs, Govt of India vide its order dated 12/7/2002 without payment being received. 3,563,601 equity shares are held by holding company: Reliance Communications Limited.

(a) Movements in equity share capital

As at
Mar 31 ,
2023No of
Shares Amount

Balance at the beginning of the year

35,63,601 3,56,36,010

Add: Shares issued during the year

- - - -

Balance at the end of the year

35,63,601 3,56,36,010

(b) The rights, preferences and restrictions attaching to equity shares including restrictions on the distribution of dividends and the repayment of capital;

The company has only one class of Equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of Liquidation of the company, the holder of equity share will be entitled to receive remaining assets of the company, after distribution of all the preferential amounts. The distribution will be in proportion to the number of the Equity shares held by the shareholders.

(c) Shares held by holding company



:S

As at
Mar 31 ,
2023No of
Shares**TRUE COPY** H. Srinathrao**THIS ANNEXURE IS THE TRUE COPY
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Reliance Communications Limited and its nominee's* 35,63,601 100%

*As per the records of the company, including its register of shareholder/ member and other declarations received from the shareholders regarding beneficial interest, the above shareholding represents both the legal and beneficial ownership of shares. Six shares are jointly held for statutory requirement with six individual of which Reliance Communication Limited has ownership and beneficial interest.

(d) Shares held by each shareholder holding more than 5% shares

	As at Mar 31 , 2023	
Equity Shares	No of Shares	Percentage
Reliance Communications Limited and its nominee's	35,63,601	100%

(B)

(Amount in Rs.'000)

Note 8. Share Capital

As at
March 31, 2022

Authorized

Equity Shares of Rs. 10/- each
(as at March 31, 2022, : 3,600,000 as at March 31, 2021: 3,600,000)

36,000

36,000

Issued, Subscribed & Fully Paid up



Equity Shares of Rs. 10/- each
(as at March 31, 2022, :3,563,601, as at March 31, 2021: 3,563,601)

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*(Out of the above shares 3,553,601 are allotted as fully paid up under demerger scheme of Hotel Ranjit, New Delhi from ITDC to the company sanctioned by department of company affairs, Govt of India vide its order dated 12/7/2002 without payment being received. 3,563,601 equity shares are held by holding company: Reliance Communications Limited.

(a) Movements in equity share capital

As at
March 31,
2022

As at
March 31,
2021

No of
Shares

Amount

No of
Shares

Amount

Balance at the beginning of the year

35,63,601 3,56,36,010 35,63,601 3,56,36,010

Add: Shares issued during the year

- - - -

Balance at the end of the year

35,63,601 3,56,36,010 35,63,601 3,56,36,010

(b) The rights, preferences and restrictions attaching to equity shares including restrictions on the distribution of dividends and the repayment of capital;

The company has only one class of Equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of Liquidation of the company, the holder of equity share will be entitled to receive remaining assets of the company, after distribution of all the preferential amounts. The distribution will be in proportion to the number of the Equity shares held by the shareholders.



held by holding company

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		As at March 31, 2022	As at March 31, 2021		
Equity Shares		No of Shares	Percentage	No of Shares	Percentage
Reliance Communications Limited and its nominee's*	35,63,601	100%	35,63,601	100%	
*As per the records of the company, including its register of shareholder/ member and other declarations received from the shareholders regarding beneficial interest, the above shareholding represents both the legal and beneficial ownership of shares. Six shares are jointly held for statutory requirement with six individual of which Reliance Communication Limited has ownership and beneficial interest.					
(d) Shares held by each shareholder holding more than 5% shares					
		As at March 31, 2022	As at March 31, 2021		
Equity Shares		No of Shares	Percentage	No of Shares	Percentage
Reliance Communications Limited and its nominee's	35,63,601	100%	35,63,601	100%	



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Disclosure of classes of equity share capital [Table]

..(2)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Equity Shares	
Number of shares authorised	[shares] 36,00,000	
Value of shares authorised	36,000	
Number of shares issued	[shares] 35,63,601	
Value of shares issued	35,636.01	
Number of shares subscribed and fully paid	[shares] 35,63,601	
Value of shares subscribed and fully paid	35,636	
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] 35,63,601	
Total value of shares subscribed	35,636	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 35,63,601	
Value of shares called	35,636	
Value of shares paid-up	35,636	
Par value per share	[INR/shares] 10	
Amount per share called in case shares not fully called	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in public offering	[shares] 0	
Number of shares issued as bonus shares	[shares] 0	
Number of shares issued as rights	[shares] 0	
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued in other private placement	[shares] 0	
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued as other preferential allotment	[shares] 0	
Number of shares issued in shares based payment transactions	[shares] 0	
Number of shares issued under scheme of amalgamation	[shares] 0	
Number of other issues of shares	[shares] 0	
Number of shares issued under employee stock option plan	[shares] 0	
Number of other issue of shares arising out of conversion of securities	[shares] 0	
Total aggregate number of shares issued during period	[shares] 0	
Decrease in number of shares during period [Abstract]		
Number of shares bought back or treasury shares	[shares] 0	
Other decrease in number of shares	[shares] 0	
Total decrease in number of shares during period	[shares] 0	
Total increase (decrease) in number of shares outstanding	[shares] 0	
Number of shares outstanding at end of period	[shares] 35,63,601	[shares] 35,63,601
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Increase in equity share capital during period [Abstract]		
Amount of public issue during period	0	
Amount of bonus issue during period	0	
Amount of rights issue during period	0	
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	
Amount of other private placement issue during period	0	
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	
Amount of other preferential allotment issue during period	0	
Amount of share based payment transactions during period	0	
Amount of issue under scheme of amalgamation during period	0	
Amount of other issues during period	0	
Amount of shares issued under employee stock option plan	0	
Amount of other issue arising out of conversion of securities during period	0	
Decrease in equity share capital during period [Abstract]		
Decrease in amount of treasury shares or shares bought back	0	



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Other decrease in amount of shares	0	
Total decrease in equity share capital during period	0	
Total increase (decrease) in share capital	0	
Equity share capital at end of period	35,636	35,636
Rights preferences and restrictions attaching to class of share capital	0	
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] 0	
Shares in company held by ultimate holding company	[shares] 0	
Shares in company held by subsidiaries of its holding company	[shares] 0	
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	
Shares in company held by associates of its holding company	[shares] 0	
Shares in company held by associates of its ultimate holding company	[shares] 0	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	
Aggregate number of shares bought back during last five years	[shares] 0	
Terms of securities convertible into equity shares issued along with earliest date of conversion in descending order starting from farthest such date explanatory [TextBlock]	0	
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	
Terms and conditions of shares pending allotment	0	
Number of shares proposed to be issued	[shares] 0	
Description of whether company have sufficient authorised capital to cover proposed equity share capital amount resulting from allotment	0	
Over due period for which application money is pending prior to allotment of shares	0	
Reason for over due period for which application money is pending prior to allotment of shares	0	
Type of share	Equity Shares	

Disclosure of shareholding more than five per cent in company [Table]

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Name of shareholder [Member]		Shareholder 1 [Member]	
Name of shareholder [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Name of shareholder			RELIANCE COMMUNICATIONS LIMITED	RELIANCE COMMUNICATIONS LIMITED
CIN of shareholder			L45309MH2004PLC147531	L45309MH2004PLC147531
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company			[shares] 35,63,601	[shares] 35,63,601
% of shareholding in company			100.00%	100.00%



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	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of notes on equity share capital explanatory [TextBlock]	Textual information (70) [See below]	Textual information (71) [See below]
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of equity share	0	0
Number of shareholders of company	2	2
Number of allottees in case of preferential allotment	0	0
Whether reduction in capital done during year	No	No
Percentage of capital reduction to capital prior to reduction	0.00%	0.00%
Whether money raised from public offering during year	No	No
Amount raised from public offering during year	0	0
Amount utilised towards specified purposes for public offering	0	0
Amount remaining unutilised received in respect of public offering	0	0



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Textual information (70)

Disclosure of notes on equity share capital explanatory [Text Block]

		(Amount in Rs.'000)
Note 8. Share Capital		As at Mar 31 , 2023
Authorized		
Equity Shares of Rs. 10/- each (as at March 31, 2023, : 3,600,000, as at March 31, 2022: 3,600,000)	36,000	
		36,000
Issued, Subscribed & Fully Paid up		
Equity Shares of Rs. 10/- each (as at March 31, 2023, :3,563,601, as at March 31, 2022: 3,563,601)	35,636	
		35,636
*(Out of the above shares 3,553,601 are allotted as fully paid up under demerger scheme of Hotel Ranjit, New Delhi from ITDC to the company sanctioned by department of company affairs, Govt of India vide its order dated 12/7/2002 without payment being received. 3,563,601 equity shares are held by holding company: Reliance Communications Limited.		
		
	As at Mar 31 , 2023	TRUE COPY H. Srinathrao
	No of Shares	THIS ANNEXURE IS THE TRUE COPY OF THE ORIGINAL DOCUMENT
	Amount	

Balance at the beginning of the year	35,63,601	3,56,36,010
Add: Shares issued during the year	-	-
Balance at the end of the year	35,63,601	3,56,36,010

(b) The rights, preferences and restrictions attaching to equity shares including restrictions on the distribution of dividends and the repayment of capital;

The company has only one class of Equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of Liquidation of the company, the holder of equity share will be entitled to receive remaining assets of the company, after distribution of all the preferential amounts. The distribution will be in proportion to the number of the Equity shares held by the shareholders.

(c) Shares held by holding company

	As at Mar 31 , 2023	
Equity Shares	No of Shares	Percentage
Reliance Communications Limited and its nominee's*	35,63,601	100%

*As per the records of the company, including its register of shareholder/ member and other declarations received from the shareholders regarding beneficial interest, the above shareholding represents both the legal and beneficial ownership of shares. Six shares are jointly held for statutory requirement with six individual of which Reliance Communication Limited has ownership and beneficial interest.



by each shareholder holding more than 5% shares

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	As at Mar 31 , 2023	
Equity Shares	No of Shares	Percentage
Reliance Communications Limited and its nominee's	35,63,601	100%



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Textual information (71)

Disclosure of notes on equity share capital explanatory [Text Block]

		(Amount in Rs.'000)
Note 8. Share Capital		As at March 31, 2022
Authorized		
Equity Shares of Rs. 10/- each (as at March 31, 2022, : 3,600,000 as at March 31, 2021: 3,600,000)	36,000	
		36,000
Issued, Subscribed & Fully Paid up		
Equity Shares of Rs. 10/- each (as at March 31, 2022, :3,563,601, as at March 31, 2021: 3,563,601)	35,636	
		35,636
*(Out of the above shares 3,553,601 are allotted as fully paid up under demerger scheme of Hotel Ranjit, New Delhi from ITDC to the company sanctioned by department of company affairs, Govt of India vide its order dated 12/7/2002 without payment being received. 3,563,601 equity shares are held by holding company: Reliance Communications Limited.		
(a) Movements in equity share capital	As at March 31, 2022	As at March 31, 2021
Balance at the beginning of the year	35,63,601	3,56,36,010



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35,63,601 3,56,36,010 35,63,601 3,56,36,010

Add: Shares issued during the year

- - - -

Balance at the end of the year

35,63,601 3,56,36,010 35,63,601 3,56,36,010

(b) The rights, preferences and restrictions attaching to equity shares including restrictions on the distribution of dividends and the repayment of capital;

The company has only one class of Equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of Liquidation of the company, the holder of equity share will be entitled to receive remaining assets of the company, after distribution of all the preferential amounts. The distribution will be in proportion to the number of the Equity shares held by the shareholders.

(c) Shares held by holding company

	As at March 31, 2022		As at March 31, 2021	
Equity Shares	No of Shares	Percentage	No of Shares	Percentage
Reliance Communications Limited and its nominee's*	35,63,601	100%	35,63,601	100%

*As per the records of the company, including its register of shareholder/ member and other declarations received from the shareholders regarding beneficial interest, the above shareholding represents both the legal and beneficial ownership of shares. Six shares are jointly held for statutory requirement with six individual of which Reliance Communication Limited has ownership and beneficial interest.



by each shareholder holding more than 5%

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	As at March 31, 2022	As at March 31, 2021		
Equity Shares	No of Shares	Percentage	No of Shares	Percentage
Reliance Communications Limited and its nominee's	35,63,601	100%	35,63,601	100%

[400300] Notes - Borrowings**Classification of borrowings [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Term loans [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	15,35,708	15,35,707	8,188	8,187

Classification of borrowings [Table]

..(2)

Unless otherwise specified, all monetary values are in Thousands of INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Term loans from others [Member]		Rupee term loans from others [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	8,188	8,187	8,188	(A) 8,187

Footnotes

(A) Loan from Globalcom IDC Limited

Classification of borrowings [Table]

..(3)

Unless otherwise specified, all monetary values are in Thousands of INR

Classification based on current non-current [Axis]	Current [Member]	
Classification of borrowings [Axis]	Intercompany borrowings [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]	
	31/03/2023	31/03/2022
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [Line items]		
Borrowings	15,27,520	(A) 15,27,520

Footnotes

(A) Loan from Holding Company*

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
as on borrowings explanatory [TextBlock]	Textual information (72) [See below]	Textual information (73) [See below]

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Textual information (72)

Disclosure of notes on borrowings explanatory [Text Block]

		(Amount in Rs.'000)
Note 10. Current Liabilities - Borrowings	As at Mar 31 , 2023	
Unsecured		
Loan from Holding Company*		15,27,520
Loan from Globalcom IDC Limited		8,188
Total		15,35,707
*Loan from the holding Company is Interest Free loan and payable on demand.		

Textual information (73)

Disclosure of notes on borrowings explanatory [Text Block]

Note 10. Current Liabilities - Borrowings	As at March 31, 2022	
Unsecured		
Loan from Holding Company*		15,27,520
Loan from Globalcom IDC Limited		8,188
Total		15,35,707



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[612700] Notes - Income taxes

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	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of income tax [TextBlock]	Textual information (74) [See below]	Textual information (75) [See below]
Major components of tax expense (income) [Abstract]		
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]		
Total current tax expense (income) and adjustments for current tax of prior periods	0	0
Total tax expense (income)	0	0
Current and deferred tax relating to items charged or credited directly to equity [Abstract]		
Total aggregate current and deferred tax relating to items credited (charged) directly to equity	0	0
Income tax relating to components of other comprehensive income [Abstract]		
Total aggregated income tax relating to components of other comprehensive income	0	0
Aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	0	0
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Total tax expense (income)	0	0
Reconciliation of average effective tax rate and applicable tax rate [Abstract]		
Total average effective tax rate	0.00%	0.00%

Textual information (74)**Disclosure of income tax [Text Block]****Note
24 Deferred Tax (Assets)/ Liabilities**

In compliance with IND AS-12, "Income Taxes" prescribed under the Companies (Indian Accounting Standards) Rules, 2015, the deferred tax asset arising on account of brought forward losses and unabsorbed depreciation has not been recognised in view of consideration of prudence and uncertainty regarding the realisation of the same in the foreseeable future.

Textual information (75)**Disclosure of income tax [Text Block]****Note
24 Deferred Tax (Assets)/ Liabilities**

In compliance with IND AS-12, "Income Taxes" prescribed under the Companies (Indian Accounting Standards) Rules, 2015, the deferred tax asset arising on account of brought forward losses and unabsorbed depreciation has not been recognised in view of consideration of prudence and uncertainty regarding the realisation of the same in the foreseeable future.

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[611000] Notes - Exploration for and evaluation of mineral resources

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No
Assets arising from exploration for and evaluation of mineral resources	0	0
Liabilities arising from exploration for and evaluation of mineral resources	0	0
Income arising from exploration for and evaluation of mineral resources	0	0
Expense arising from exploration for and evaluation of mineral resources	0	0
Cash flows from (used in) exploration for and evaluation of mineral resources, classified as operating activities	0	0
Cash flows from (used in) exploration for and evaluation of mineral resources, classified as investing activities	0	0

[611900] Notes - Accounting for government grants and disclosure of government assistance

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0

[401100] Notes - Subclassification and notes on liabilities and assets**Subclassification of trade receivables [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classification based on current non-current [Axis]	Classification based on current non-current [Member]		Current [Member]	
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
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	82,636	82,636	82,636	82,636
Allowance for bad and doubtful debts	82,636	82,636	82,636	82,636
Total trade receivables	0	0	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
Trade receivables due by firms in which any director is or director [Abstract]				
Trade receivables due by or companies in which any or is partner or director				

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Classification of inventories [Table]

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classification of inventories [Axis]	Company inventories [Member]	
	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Classification of inventories [Abstract]		
Classification of inventories [Line items]		
Inventories	0	0

Other current financial liabilities, others [Table]

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Other current financial liabilities, others [Axis]	1		2	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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	17	10	41,857	34,892
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	TDS Payable	TDS Payable	Expenses Payable	Expenses Payable
Other current financial liabilities, others	17	10	41,857	34,892

Other current assets others [Table]

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Other current assets others [Axis]	1		2	3
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	11,134	2,003	282	18,484
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Mobilization Advance	Other Current Assets	Advance to Supplier and Contractors	Security Deposits
Other current assets, others	11,134	2,003	282	18,484

Other current assets others [Table]

..(2)

Unless otherwise specified, all monetary values are in Thousands of INR

Other current assets others [Axis]	4	5	6
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]			
Other current assets notes [Abstract]			
Other current assets [Abstract]			
Other current assets, others	-29,899	2	2,001
Other current assets others [Abstract]			
Other current assets others [Line items]			
Description of other current assets others	Less: Provision for doubtful advances	Other Current Assets	EMD Deposits
Other current assets, others	-29,899	2	2,001



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	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]	Textual information (76) [See below]	Textual information (77) [See below]
Total dividend receivable	0	0
Advances, non-current	0	0
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	0	0
Other balances with banks	1,883	2,102
Total balance with banks	1,883	2,102
Cash on hand	0	0
Total cash and cash equivalents	(A) 1,883	(B) 2,102
Total cash and bank balances	1,883	2,102
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 assets	(C) 2,004	(D) 2,003
Interest accrued on borrowings	0	0
Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Debentures claimed but not paid	0	0
Public deposit payable, current	0	0
Total other current financial liabilities	(E) 41,874	(F) 34,902
Total other advance	0	0
Total deposits refundable current	0	0
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	0	0
Total proposed equity dividend	0	0
Total proposed preference dividend	0	0
Total proposed dividend	0	0



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Footnotes

(A)

(Amount in Rs.'000)	
Note 5. Cash and Cash Equivalent	As at Mar 31 , 2023
Balances with Banks	
Current Accounts	1,883
Cash on Hand	-
Total	1,883

(B)

Note 5. Cash and Cash Equivalent	As at March 31 , 2022
Balances with Banks	
Current Accounts	2,102
Cash on Hand	-
Total	2,102

(C)

(Amount in Rs.'000)	
Note 7. Other Current Assets	As at Mar 31 , 2023
Mobilization Advance	11,134
Advance to Supplier and Contractors	282
Prepaid Expenses	-
Deposits	18,484
Provision for doubtful advances	(29,899)
Other Current Assets	2



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Sub Total (A)	2
EMD Deposits	2,001
Sub Total (B)	2,001
Total	2,003

(D)

	(Amount in Rs.'000)
Note 7. Other Current Assets	As at March 31 , 2022
Moblization Advance	11,134
Advance to Supplier and Contractors	282
Prepaid Expenses	-
Security Deposits	18,484
Less: Provision for doubtful advances	(29,899)
Other Current Assets	2
Sub Total (A)	2
EMD Deposits	2,001
Sub Total (B)	2,001
Total	2,003

(E)

Other Current Liabilities	As at Mar 31 , 2023
Due Payable	



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Service Tax Payable	-
Labour Cess	-
Expenses Payable	41,858
Security Deposit	-
Interest on Property tax Payable	-
Total	41,876

(F)

	(Amount in Rs.'000)
Note 12. Other Current Liabilities	As at March 31, 2022
Statutory Due Payable	
TDS Payable	10
Service Tax Payable	-
Labour Cess	-
Expenses Payable	34,892
Security Deposit	-
Interest on Property tax Payable	-
Total	34,902



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Disputed Dues- Others

Total	52,899	43,694

*Note: There are no outstanding dues to Micro, Medium and Small Scale Business Enterprises. This information as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006 has been determined to the extent such parties have been identified on the basis of information available with the Company

(Amount in
Rs.'000)

Note 12. Other Current Liabilities

As at
Mar 31 , 2023

Statutory Due Payable

TDS Payable	17	
Service Tax Payable	-	
Labour Cess	-	
Expenses Payable	41,858	
Security Deposit	-	-
Interest on Property tax Payable	-	-
Total	41,876	



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Provision for Income Tax	157
Total	157



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Textual information (77)

Disclosure of subclassification and notes on liabilities and assets explanatory [Text Block]

	(Amount in Rs.'000)
Note 10. Current Liabilities - Borrowings	As at March 31, 2022
Unsecured	
Loan from Holding Company*	15,27,520
Loan from Globalcom IDC Limited	8,188
Total	15,35,707
*Loan from the holding Company is Interest Free loan and payable on demand.	

	(Amount in Rs.'000)
Note 11. Trade Payables	As at March 31, 2022
Total outstanding dues of Micro and Small Enterprise*	-
Total outstanding dues to creditors other than Micro and Small Enterprise	43,694
Outstanding from due date of payment for-	
Less than 1 year	35,133
1-2 years	1,454
2-3 years	-
	7,107



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Disputed Dues- Others

Total

43,694

*Note: There are no outstanding dues to Micro, Medium and Small Scale Business Enterprises. This information as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006 has been determined to the extent such parties have been identified on the basis of information available with the Company

(Amount in
Rs.'000)

Note 12. Other Current Liabilities

As at
March 31,
2022

Statutory Due Payable

TDS Payable

10

Service Tax Payable

-

Labour Cess

-

Expenses Payable

34,892

Security Deposit

-

Interest on Property tax Payable

-

Total

34,902



Income Tax Liability

(Amount in

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2022

Provision for Income Tax	157
Total	157



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[401200] Notes - Additional disclosures on balance sheet

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (78) [See below]	Textual information (79) [See below]	
Additional balance sheet notes [Abstract]			
Contingent liabilities and commitments [Abstract]			
Classification of contingent liabilities [Abstract]			
Total contingent liabilities	0	0	
Classification of commitments [Abstract]			
Total commitments	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	
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0	
Percentage of proposed dividend	0.00%	0.00%	
Details of share capital held by foreign companies [Abstract]			
Percentage of share capital held by foreign company	0.00%	0.00%	
Value of share capital held by foreign company	0	0	
Percentage of paid-up capital held by foreign holding company and or with its subsidiaries	0.00%	0.00%	
Value of paid-up capital held by foreign holding company and or with its subsidiaries	0	0	
Details of shareholding pattern of promoters and public [Abstract]			
Total number of shareholders promoters and public	0	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	
Disclosure of equity share warrants [Abstract]			
Changes in equity share warrants during period [Abstract]			
Additions to equity share warrants during period	0	0	
Deductions in equity share warrants during period	0	0	
Total changes in equity share warrants during period	0	0	
Equity share warrants at end of period	0	0	0
Breakup of equity share warrants [Abstract]			
Equity share warrants for existing members	0	0	
Equity share warrants for others	0	0	
Total equity share warrants	0	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	0	0	
Number of person share application money received during year	0	0	
Number of person share application money paid as at end of year	0	0	
Number of person share application money received as at end of year	0	0	
Share application money received and due for refund	0	0	
Disclosure of whether all assets and liabilities are registered with	Yes	Yes	
ing cost records and cost audit[Abstract]			
rding cost records [Abstract]			
maintenance of cost records by company has been under Companies (Cost Records and Audit) Rules,	No		
f company			
laimed liabilities [Abstract]			
Unclaimed share application refund money	0	0	



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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	0	0
Number of warrants converted into preference shares during period	0	0
Number of warrants converted into debentures during period	0	0
Number of warrants issued during period (in foreign currency)	0	0
Number of warrants issued during period (INR)	0	0



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Textual information (78)

Disclosure of additional balance sheet notes explanatory [Text Block]

Note
27 Other Disclosures

a) Basis of Preparation of Financial Statements

The Company has incurred a net loss of Rs. 44,580,461 for the Period 1st April, 2022 to 31 March, 2023 and, as of that date Company's current liabilities exceeded its total assets by Rs. 78,64,78,556 . The company is wholly owned subsidiary of Reliance Communications limited. Reliance Communications Ltd. is under resolution processed under The Insolvency and Bankruptcy Code 2016 (IBC). As a consequence, management and operation of the holding company is under the control and custody of Resolution Professionals (RPs) appointed vide Hon'ble NCLT orders dated May 18. These factor indicate that a material uncertainty exists that significant doubt on the company's ability to continue as going concern.

However the Company does not have any intention to suspend the operational activities. The company holds building on leased hold land with build up area of approximately 15000 square meters with multi-leveled basement parking, spread across two level and valued for 666 crores approximately as on 1st April 2015 by an independent valuer. Management estimates, current market of the property in the same range as on 31st March 2023, which exceeds the accumulated losses by approx Rs.600 crores. The company does not have any extrenal borrowing and current liabilities consists of mainly borrowings from the holding and fellow subsidiary companies. The company is in process of exploring the opportunity for renting out the property. In view of the management's expectation of the successful renting of the property in near future, the financial statement has been prepared on the going concern basis.



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b) Disclosure of Compliance with IND AS

The Company has adopted Indian Accounting Standards ("Ind-AS") and these financial statements have been prepared in accordance with the principles of recognition and measurement of Ind AS, prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder. Accordingly, the annual financial statements of the previous periods are restated as per Ind AS.

c) In the opinion of the management, the current assets and loans & advances are at least equal to the value stated in the Balance Sheet, if realized in the ordinary course of business.

d) Balances with Trade receivables / trade payables are subject to confirmation/ reconciliation.

Note 29 Disclosure as per latest amendment in Schedule III:

(i) Ratios:-	31.03.2023			31.03.2022		
Particular	Numerator	Denominator	Ratio	Numerator	Denominator	Ratio
(a) Current Ratio,	3,887	16,30,639	0.002	4,106	16,14,460	0.003
(b) Debt-Equity Ratio,	15,35,707	(7,86,479)	-2.029	15,35,707	(7,41,898)	-2.070
(c) Debt Service Coverage Ratio,	(16,396)	-	0.000	(27,643)	-	0.000
on Equity Ratio,	(44,580)	(7,64,188)	0.053	(56,079)	(7,13,858)	0.079
ry turnover ratio,	-	-	-	-	-	-
receivables turnover ratio,	-	-	-	-	-	-



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(g) Trade payables turnover ratio,	-	48,296	0.000	-	26,127	0.000
(h) Net capital turnover ratio,	-	(16,26,752)	0.000	-	(16,10,355)	0.000
(i) Net profit ratio,	(44,580)	-	0.000	(56,079)	-	0.000
(j) Return on Capital employed,	(44,580)	(7,86,479)	0.053	(56,079)	(7,41,898)	0.042
(k) Return on investment.	-	-	0.000	-	-	0.000

(ii) Compliance with approved Scheme(s) of Arrangements

The company is wholly owned subsidiary of Reliance Communications limited. Reliance Communications Ltd. is under resolution processed under The Insolvency and Bankruptcy Code 2016 (IBC). As a consequence, management and operation of the holding company is under the control and custody of Resolution Professionals (RPs) appointed vide Hon'ble NCLT orders dated May 18. These factor indicate that a material uncertainty exists that significant doubt on the company's ability to continue as going concern.

However the Company does not have any intention to suspend the operational activities. The company holds building on leased hold land with build up area of approximately 15000 square meters with multi-leveled basement parking, spread across two level and valued for 666 crores approximately as on 1st April 2015 by an independent valuer. Management estimates, current market of the property in the same range as on 31st March 2023, which exceeds the accumulated losses by approx Rs.600 crores. The company does not have any extrenal borrowing and current liabilities consists of mainly borrowings from the holding and fellow subsidiary companies. The company is in process of exploring the opportunity for renting out the property. In view of the management's expectation of the successful renting of the property in near future, the financial statement has been prepared on the going concern basis.

Note
30 Approval of financial statements

Financial statements were approved by the directors on May 25, 2023.



Risk Management Objective and Policies

The purpose of financial risk management is to ensure that the

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Company has adequate and effective utilized financing as regards the nature and scope of the business. The objective is to minimize the impact of such risks on the performance of the Company. The Company's financial risk management policy is set by the Board of Directors.

The Company's principal financial liabilities comprise trade payables and other liabilities. The main purpose of these financial instruments is to raise finance for operations. It has various financial assets such as loans, advances, land advances, trade receivables, cash which arise directly from its operation.

The Company's activities expose it to a variety of financial risks: credit risk, liquidity risk and market risk.

a. Credit risk:

It is one party to a financial instrument or customer contract will cause a financial loss due to non fulfillment of its obligations under a financial instrument or customer contract for the other party, leading to a finance loss. The Company's credit risks relate to the leasing activities and non payment of lease rent by leasee. The customer credit risk is managed by leasing out the properties to group companies or related companies. Since all the trade receivables are related companies there is no or minimal risk of default by customers as the rental are to be recovered from within group.

b. Liquidity risk:



at an entity will encounter difficulty in meeting associated with financial liabilities that are settled by cash or another financial asset. The Company's cash flow is a mix of cash flow from collections from leasing and interest income. Further, the company coordinates debts and other debts from the Holding to meet out the operational cost.

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c. Market Risk :

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. The company is exposed to 2 types of market risks namely currency risk and interest rate risk. Financial Instruments affected by market risk include loans and borrowings and deposits. The company monitors the risks arising out of trade payables on a regular basis with the help of the group treasury team. Further the company may enter into derivatives if the exposure arising out of these risks exceeds significantly.

c.1. Currency Risk:

There is no currency risk since all operations are in INR.

c.2. Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's exposure to the risk of changes in market interest rates is not managed by taking interest free loan.

Note
20 Disclosure for Investment Properties

(i) Amount Recognised in Profit or Loss for Investment Property

Particulars	For Year ended March 31, 2023	For Year ended March 31, 2022



me

t Operating expenses from property that generated
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Less: Direct Operating expenses from property that did not generated rental income	(14,536) (12,957)	
Profit/ (Loss) from Investment Property before Depreciations	(14,536) (12,957)	
Less: Depreciations		(14,428) (14,428)
Profit/ (Loss) from Investment Property	(28,963) (27,384)	

(ii) Contractual Obligations

There are no contractual obligations to purchase, construct or develop investment property or for repairs, maintenance or enhancements.

(iii) Leasing Arrangements

Certain Investment Properties are leased to tenants under long term operating leases with rental payable monthly. Minimum lease payments receivable under non cancellable operating leases of Investment properties:

Particulars	As at March 31, 2023	As at March 31, 2022
Within one year	-	-
Later than one year but not later than 5 years	-	-
Later than 5 years	-	-
	-	-



Particulars

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2023 2022

Investment Property	66,56,000	66,56,000
	66,56,000	66,56,000

(v) Estimation of Fair Value

The Company's investment properties is a 14,973 sq mtr plot at Maharaja Ranjeet Singh Marg, Minto Road, New Delhi, 110002. The valuation of the property is based on valuations performed by Duff & Phelps India Private Limited, an accredited independent valuer. Duff & Phelps India Private Limited is a specialist in valuing these types of investment properties. The valuation was carried out by following guidance of Indian Accounting Standards (Ind AS) 16 & 113. The main inputs used are market rate based on the comparable transactions & industry data, circle rate prevailing in the area and replacement cost due to paucity of bigger land plots available for sale in near vicinity to the subject property.

The company has no restrictions on the realisability of its investment properties and no contractual obligations to purchase, construct or develop investment properties or for repairs, maintenance and enhancements.

Note
24 Deferred Tax (Assets)/ Liabilities

In compliance with IND AS-12, "Income Taxes" prescribed under the Companies (Indian Accounting Standards) Rules, 2015, the deferred tax asset arising on account of brought forward losses and unabsorbed depreciation has not been recognised in view of consideration of prudence and uncertainty regarding the realisation of the same in the future.



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Textual information (79)

Disclosure of additional balance sheet notes explanatory [Text Block]

Note
24 Deferred Tax (Assets)/ Liabilities

In compliance with IND AS-12, "Income Taxes" prescribed under the Companies (Indian Accounting Standards) Rules, 2015, the deferred tax asset arising on account of brought forward losses and unabsorbed depreciation has not been recognised in view of consideration of prudence and uncertainty regarding the realisation of the same in the foreseeable future.

Note
26 Financial Risk Management Objective and Policies

The purpose of financial risk management is to ensure that the Company has adequate and effective utilized financing as regards the nature and scope of the business. The objective is to minimize the impact of such risks on the performance of the Company. The Company's financial risk management policy is set by the Board of Directors.

The Company's principal financial liabilities comprise trade payables and other liabilities. The main purpose of these financial instruments is to raise finance for operations. It has various financial assets such as loans, advances, land advances, trade receivables, cash which arise directly from its operation.

any's activities expose it to a financial risks: credit risk, k and market risk.



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It is one party to a financial instrument or customer contract will cause a financial loss due to non fulfillment of its obligations under a financial instrument or customer contract for the other party, leading to a finance loss. The Company's credit risks relate to the leasing activities and non payment of lease rent by leasee. The customer credit risk is managed by leasing out the properties to group companies or related companies. Since all the trade receivables are related companies there is no or minimal risk of default by customers as the rental are to be recovered from within group.

b. Liquidity risk:

The risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset. The Company's cash flow is a mix of cash flow from collections from customers, leasing and interest income. Further, the company obtains sub-ordinate debts and other debts from the Holding Company to meet out the operational cost.

c. Market Risk :

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. The company is exposed to 2 types of market risks namely currency risk and interest rate risk. Financial Instruments affected by market risk include loans and borrowings and deposits. The company monitors the risks arising out of these on a regular basis with the group treasury team. Further, the company may enter into derivatives if required arising out of these risks significantly.



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c.1. Currency Risk:

There is no currency risk since all operations are in INR.

c.2. Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's exposure to the risk of changes in market interest rates is not managed by taking interest free loan.

Note
27 Other Disclosures

a) Basis of Preparation of Financial Statements

The Company has incurred a net loss of Rs. 5,60,78,913 for the Period 1st April, 2021 to March 31,2022 and, as of that date Company's current liabilities exceeded its total assets by Rs. 74,18,97,891 . The company is wholly owned subsidiary of Reliance Communications limited. Reliance Communications Ltd. is under resolution processed under The Insolvency and Bankruptcy Code 2016 (IBC). As a consequence, management and operation of the holding company is under the control and custody of Resolution Professionals (RPs) appointed vide Hon'ble NCLT orders dated May 18. These factor indicate that a material uncertainty exists that significant doubt on the company's ability to continue as going



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However the Company does not have any intention to suspend the operational activities. The company holds building on leased hold land with build up area of approximately 15000 square meters with multi-leveled basement parking, spread across two level and valued for 666 crores approximately as on 1st April 2015 by an independent valuer. Management estimates, current market of the property in the same range as on 31st March 2022, which exceeds the accumulated losses by approx Rs.600 crores. The company does not have any extrenal borrowing and current liabilities consists of mainly borrowings from the holding and fellow subsidiary companies. The company is in process of exploring the opportunity for renting out the property. In view of the management's expectation of the successful renting of the property in near future, the financial statement has been prepared on the going concern basis.

b) Disclosure of Compliance with IND AS

The Company has adopted Indian Accounting Standards ("Ind-AS") and these financial statements have been prepared in accordance with the principles of recognition and measurement of Ind AS, prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder.

- c) In the opinion of the management, the current assets and loans & advances are at least equal to the value stated in the Balance Sheet, if realized in the ordinary business.



- d) Balances with Trade receivables / trade payables are subject to confirmation/

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reconciliation.

Note 28 Events occurring after the reporting period

(a) Other events

There are no events occurring after the reporting period which have material impact on the financials.

Note 29 Disclosure as per latest amendment in Schedule III:

(i)	Ratios:-	31.03.2022			31.03.2021		
	Particular	Numerator	Denominator	Ratio	Numerator	Denominator	Ratio
	(a) Current Ratio,	4,106	16,14,460	0.003	4,221	15,86,933	0.003
	(b) Debt-Equity Ratio,	15,35,707	(7,41,898)	-2.070	15,35,707	(6,85,819)	-2.239
	(c) Debt Service Coverage Ratio,	(27,643)	-	0.000	(13,928)	-	0.000
	(d) Return on Equity Ratio,	(56,079)	(7,13,858)	0.079	(55,373)	(6,58,132)	0.084
	(e) Inventory turnover ratio,	-	-	0.000	-	-	0.000
	(f) Trade Receivables turnover ratio,	-	-	0.000	-	-	0.000
	(g) Trade payables turnover ratio,	-	26,127	0.000	-	7,834	0.000
	(h) Net capital turnover ratio,	-	(16,10,355)	0.000	-	(15,82,712)	0.000
	(i) Net profit ratio,	(56,079)	-	0.000	(55,373)	-	0.000



on Capital employed,

(56,079) (7,41,898) 0.076 (55,373) (6,85,819) 0.081

on investment.

- -

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(ii) Compliance with approved Scheme(s) of Arrangements

The company is wholly owned subsidiary of Reliance Communications limited. Reliance Communications Ltd. is under resolution processed under The Insolvency and Bankruptcy Code 2016 (IBC). As a consequence, management and operation of the holding company is under the control and custody of Resolution Professionals (RPs) appointed vide Hon'ble NCLT orders dated May 18. These factor indicate that a material uncertainty exists that significant doubt on the company's ability to continue as going concern.

However the Company does not have any intention to suspend the operational activities. The company holds building on leased hold land with build up area of approximately 15000 square meters with multi-leveled basement parking, spread across two level and valued for 666 crores approximately as on 1st April 2015 by an independent valuer. Management estimates, current market of the property in the same range as on 31st March 2022, which exceeds the accumulated losses by approx Rs.600 crores. The company does not have any extrenal borrowing and current liabilities consists of mainly borrowings from the holding and fellow subsidiary companies. The company is in process of exploring the opportunity for renting out the property. In view of the management's expectation of the successful renting of the property in near future, the financial statement has been prepared on the going concern basis.

Note 30 Approval of financial statements

The financial statements were approved by the Board of Directors on 25/05/2022

Note 20 Disclosure for Investment Properties

Recognised in Profit or Loss for Investment Property



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Rental income	-	-
Less: Direct Operating expenses from property that generated rental income	-	-
Less: Direct Operating expenses from property that did not generated rental income	(12,957)	(12,256)
Profit/ (Loss) from Investment Property before Depreciations	(12,957)	(12,256)
Less: Depreciations		(14,428) (14,687)
Profit/ (Loss) from Investment Property	(27,384)	(26,944)

(ii) Contractual Obligations

There are no contractual obligations to purchase, construct or develop investment property or for repairs, maintenance or enhancements.

(iii) Leasing Arrangements

Certain Investment Properties are leased to tenants under long term operating leases with rental payable monthly. Minimum lease payments receivable under non cancellable operating leases of Investment properties:

Particulars	As at March 31, 2022	As at March 31, 2021
Within one year	-	-

one year but not later than 5 years

5 years



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(iv) Fair Value

Particulars	As at March 31, 2022	As at March 31, 2021
Investment Property	66,56,000	66,56,000
	66,56,000	66,56,000

(v) Estimation of Fair Value

The Company's investment properties is a 14,973 sq mtr plot at Maharaja Ranjeet Singh Marg, Minto Road, New Delhi, 110002. The valuation of the property is based on valuations performed by Duff & Phelps India Private Limited, an accredited independent valuer. Duff & Phelps India Private Limited is a specialist in valuing these types of investment properties. The valuation was carried out by following guidance of Indian Accounting Standards (Ind AS) 16 & 113. The main inputs used are market rate based on the comparable transactions & industry data, circle rate prevailing in the area and replacement cost due to paucity of bigger land plots available for sale in near vicinity to the subject property.

The company has no restrictions on the realisability of its investment properties and no contractual obligations to purchase, construct or develop investment properties or for repairs, maintenance and enhancements.



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[611800] Notes - Revenue

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of revenue [TextBlock]	Textual information (80) [See below]	Textual information (81) [See below]
Description of accounting policy for recognition of revenue [TextBlock]	Textual information (82) [See below]	Textual information (83) [See below]

Textual information (80)**Disclosure of revenue [Text Block]**

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.

Interest income on investment is recognised on time proportion basis. Dividend is considered when right to receive is established.

Textual information (81)**Disclosure of revenue [Text Block]**

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.

Interest income on investment is recognised on time proportion basis. Dividend is considered when right to receive is established.

Textual information (82)**Description of accounting policy for recognition of revenue [Text Block]****k. 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.



Interest income on investment is recognised on time proportion basis. Dividend

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Textual information (83)

Description of accounting policy for recognition of revenue [Text Block]

k. 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.

Interest income on investment is recognised on time proportion basis. Dividend is considered when right to receive is established.

[612400] Notes - Service concession arrangements

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of service concession arrangements [TextBlock]	NA	NA
Whether there are any service concession arrangements	No	No

[612000] Notes - Construction contracts

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No
Revenue from construction contracts	0	0
Costs incurred and recognised profits (less recognised losses)	0	0
Advances received for contracts in progress	0	0
Retention for contracts in progress	0	0
Gross amount due from customers for contract work as Assets	0	0
Gross amount due to customers for contract work as liability	0	0
Progress billings	0	0

[612600] Notes - Employee benefits

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Employee benefits [TextBlock]	Textual information (84) [See below]	Textual information (85) [See below]
Defined benefit plans [TextBlock]		
Are there any defined benefit plans	No	No



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Textual information (84)

Disclosure of employee benefits [Text Block]

Note
21 Employee Benefits

At present the Company does not have any employee, hence no provision in accordance with the Indian Accounting Standard-19 'Employee Benefit' prescribed under the Companies (Indian Accounting Standards) Rules, 2015 has been made.

Textual information (85)

Disclosure of employee benefits [Text Block]

Note
21 Employee Benefits

At present the Company does not have any employee, hence no provision in accordance with the Indian Accounting Standard-19 'Employee Benefit' prescribed under the Companies (Indian Accounting Standards) Rules, 2015 has been made.

[612800] Notes - Borrowing costs

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No
Borrowing costs [Abstract]		
Borrowing costs capitalised	0	0
Total borrowing costs incurred	0	0
Interest costs [Abstract]		
Interest costs capitalised	0	0
Interest expense	0	0
Total interest costs incurred	0	0
Capitalisation rate of borrowing costs eligible for capitalisation	0.00%	0.00%



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[700100] Notes - Key managerial personnels and directors remuneration and other information**Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)**

Unless otherwise specified, all monetary values are in Thousands of INR

Key managerial personnels and directors [Axis]	1	2	3
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
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	TRUSHA DEEPAK SHAH	KONIKA NIRMAL SHAH	VINEETA PIYUSH PATEL
Director identification number of key managerial personnel or director	08969726	09600137	07151087
Permanent account number of key managerial personnel or director	DIOPS7774C	DETPS1958R	AZRPP4928J
Date of birth of key managerial personnel or director	25/01/1992	23/08/1992	05/11/1990
Designation of key managerial personnel or director	Director	Additional Director	Additional Director
Qualification of key managerial personnel or director	P.G	P.G	P.G
Shares held by key managerial personnel or director	[shares] 0	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]			
Gross salary to key managerial personnel or director [Abstract]			
Gross salary to key managerial personnel or director	0	0	0
Total key managerial personnel or director remuneration	0	0	0

[612200] Notes - Leases

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of leases [TextBlock]		
Whether company has entered into any lease agreement	No	No
Disclosure of finance lease and operating lease by lessee [TextBlock]		
Total contingent rents recognised as expense	0	0
Total lease and sublease payments recognised as expense	0	0
Disclosure of finance lease and operating lease by lessor [TextBlock]		
Total contingent rents recognised as income	0	0
Whether any operating lease has been converted to financial lease or vice-versa	No	No

[612300] Notes - Transactions involving legal form of lease

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No



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[612900] Notes - Insurance contracts

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No
Disclosure of amounts arising from insurance contracts [TextBlock]		
Deferred acquisition costs arising from insurance contracts	0	0
Total liabilities under insurance contracts and reinsurance contracts issued	0	0
Total increase (decrease) in liabilities under insurance contracts and reinsurance contracts issued	0	0
Liabilities under insurance contracts and reinsurance contracts issued at end of period	0	0
Total increase (decrease) in deferred acquisition costs arising from insurance contracts	0	0
Deferred acquisition costs arising from insurance contracts at end of period	0	0
Total increase (decrease) in reinsurance assets	0	0
Reinsurance assets at end of period	0	0

[613100] Notes - Effects of changes in foreign exchange rates

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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	

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[500100] Notes - Subclassification and notes on income and expenses

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	0	0
Revenue from sale of services	0	0
Total revenue from operations other than finance company	0	0
Disclosure of revenue from operations for finance company [Abstract]		
Total revenue from operations finance company	0	0
Total revenue from operations	(A) 0	(B) 0
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on other current investments	0	1
Total interest income on current investments	0	1
Interest income on non-current investments [Abstract]		
Total interest income on non-current investments	0	0
Total interest income	0	1
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Total dividend income current investments	0	0
Dividend income non-current investments [Abstract]		
Total dividend income non-current investments	0	0
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Total net gain/loss on sale of investments	0	0
Rental income on investment property [Abstract]		
Total rental income on investment property	0	0
Other non-operating income [Abstract]		
Net gain (loss) on foreign currency fluctuations treated as other income [Abstract]		
Total net gain/loss on foreign currency fluctuations treated as other income	0	0
Miscellaneous other non-operating income	0	15
Total other non-operating income	0	15
Total other income	(C) 0	(D) 16
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense non-current loans [Abstract]		
Total interest expense non-current loans	0	0
Interest expense current loans [Abstract]		
Total interest expense current loans	0	0
Other interest charges	1	0
Total interest expense	1	0
Total finance costs	1	0
Employee benefit expense [Abstract]		
Salaries and wages	0	0
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Remuneration to manager [Abstract]		
Remuneration to manager	0	0
Managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds		
Share based payment [Abstract]		
Share based payment		
Employee share based payment		
Employee benefit expense		
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	13,758	28,436

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Amortisation expense	14,426	0
Total depreciation, depletion and amortisation expense	(E) 28,184	(F) 28,436
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	6,879	6,513
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	1,398	1,779
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	7,657	6,444
Total rates and taxes excluding taxes on income	7,657	6,444
Legal professional charges	36	28
Directors sitting fees	75	0
Cost transportation [Abstract]		
Total cost transportation	0	0
Impairment loss on financial assets [Abstract]		
Total impairment loss on financial assets	0	0
Impairment loss on non financial assets [Abstract]		
Total impairment loss on non-financial assets	0	0
Net provisions charged [Abstract]		
Total net provisions charged	0	0
Discount issue shares debentures written off [Abstract]		
Total discount issue shares debentures written off	0	0
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Contract cost [Abstract]		
Overhead costs apportioned contracts [Abstract]		
Total overhead costs apportioned contracts	0	0
Total contract cost	0	0
Payments to auditor [Abstract]		
Payment for audit services	112	112
Total payments to auditor	112	112
Payments to cost auditor [Abstract]		
Total payments to cost auditor	0	0
CSR expenditure	0	0
Miscellaneous expenses	239	12,783
Total other expenses	(G) 16,396	(H) 27,659
Current tax [Abstract]		
Total current tax	0	0



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Footnotes

(A)

Note 14. Revenue from Operations	For Year ended March 31, 2023
Sale of services	
Rental Income	-
Total	-

(B)

Note 14. Revenue from Operations	For Year ended March 31, 2022
Sale of services	
Rental Income	-
Total	-

(C)

Note 15. Other Income	For Year ended March 31, 2023
Interest received on	
Fixed Deposits	-
Others	-
Miscellaneous Income (Interest on Electricity Security Deposit)	-
Total	-

(D)

Note 15. Other Income	For Year ended March 31, 2022
Interest received on	
Fixed Deposits	
Others	



Others

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1

Miscellaneous Income (Interest on Electricity Security Deposit)	15.167	
Total		16

(E)

Note 16. Depreciation		For Year ended March 31, 2023
Property, Plant and Equipment	13,757	
Investment Property		14,428
Total		28,184

(F)

Note 16. Depreciation		For Year ended March 31, 2022
Property, Plant and Equipment		14,009
Investment Property		14,428
Total		28,436

(G)

Note 17. Other Expenses		For Year ended March 31, 2023
Lease Rent		6,879
Rates & Taxes		7,657
Legal & Professional		36
Sitting Fees		75
Fixed Assets		1,398
Service Tax		
ST		



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Interest on TDS		1
Interest on Property Tax demand	-	
Payment to auditors (refer note no. 19)	112	
Other Miscellaneous Expenses	1	
Water Expenses		237
Interest on Property tax demand	-	
Total		16,396

Note 18	Payment to Auditors		
	Particulars	For Year ended March 31, 2023	For Year ended March 31, 2022
	As auditors		
	Audit Fee	50	50
	Limited Review	45	45
	Tax audit	-	-
	Internal Financial Control	-	-
	In other Capacities	-	-
	Certification	-	-
	Total	95	95

(H)

Note 17. Other Expenses	For Year ended March 31, 2022
	6,513
Legal & Professional	TRUE COPY H. Srinathrao THIS ANNEXURE IS THE TRUE COPY OF THE ORIGINAL DOCUMENT 28



Sitting Fees	-
Insurance -Fixed Assets	1,779
Interest on Service Tax	-
Interest on GST	-
Interest on TDS	0
Interest on Property Tax demand	7,870
Payment to auditors (refer note no. 19)	112
Other Miscellaneous Expenses	2
Water Expenses	4,912
Electricity Expense	0
Total	27,659

Note 18 Payment to Auditors

Particulars For Year ended
March 31, 2022

As auditors

Audit Fee 50

Limited Review 45

Tax audit -

Internal Financial Control -

In other Capacities -

Certification -

Total



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Note 18 Payment to Auditors

Particulars	For Year ended March 31, 2023	For Year ended March 31, 2022
As auditors		
Audit Fee	50	50
Limited Review	45	45
Tax audit	-	-
Internal Financial Control	-	-
In other Capacities	-	-
Certification	-	-
Total	95	95

[613200] Notes - Cash flow statement

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	1,883	2,102	2,220
Cash and cash equivalents	(A) 1,883	(B) 2,102	
Total income taxes paid (refund)	0	0	

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Footnotes

(A)

(Amount in Rs.'000)	
Note 5. Cash and Cash Equivalent	As at Mar 31 , 2023
Balances with Banks	
Current Accounts	1,883
Cash on Hand	-
Total	1,883

(B)

Note 5. Cash and Cash Equivalent	As at March 31 , 2022
Balances with Banks	
Current Accounts	2,102
Cash on Hand	-
Total	2,102

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[500200] Notes - Additional information statement of profit and loss

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Additional information on profit and loss account explanatory [TextBlock]		
Net write-downs (reversals of write-downs) of inventories	0	0
Net write-downs (reversals of write-downs) of property, plant and equipment	0	0
Net impairment loss (reversal of impairment loss) recognised in profit or loss, trade receivables	0	0
Net gains (losses) on disposals of non-current assets	0	0
Net gains (losses) on disposals of property, plant and equipment	0	0
Net gains (losses) on disposals of investment properties	0	0
Net gains (losses) on disposals of investments	0	0
Net gains (losses) on litigation settlements	0	0
Net gains (losses) on change in fair value of derivatives	0	0
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	0	0
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	0	0
Total aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	0	0
Total aggregated income tax relating to components of other comprehensive income	0	0
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Total exceptional items	0	0
Total revenue arising from exchanges of goods or services	0	0
Total domestic turnover goods, gross	0	0
Total export turnover goods, gross	0	0
Total revenue from sale of products	0	0
Total revenue from sale of services	0	0
Gross value of transaction with related parties	0	14,569
Bad debts of related parties	0	0

[611200] Notes - Fair value measurement

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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

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[613300] Notes - Operating segments

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of entity's operating segments [TextBlock]	Textual information (86) [See below]	Textual information (87) [See below]
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

Textual information (86)**Disclosure of entity's operating segments [Text Block]**Note
19 Segment Reporting

There are no reportable segments in accordance with Indian Accounting Standard-108 'Operating Segment' prescribed under the Companies (Indian Accounting Standards) Rules, 2015.

Textual information (87)**Disclosure of entity's operating segments [Text Block]**Note
19 Segment Reporting

There are no reportable segments in accordance with Indian Accounting Standard-108 'Operating Segment' prescribed under the Companies (Indian Accounting Standards) Rules, 2015.

[610700] Notes - Business combinations

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Business combinations [TextBlock]		
Is any business combination	No	No
Conciliation of changes in goodwill [TextBlock]		
Is any goodwill arising out of business combination		
Acquired receivables [TextBlock]		
Are any acquired receivables from business combination		
Contingent liabilities in business combination [TextBlock]		
Are any contingent liabilities in business combination		

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[611500] Notes - Interests in other entities

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	No	No
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	No	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

[610800] Notes - Related party**Disclosure of transactions between related parties [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Categories of related parties [Axis]	Parent [Member]	
Related party [Axis]	1	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]		
Disclosure of transactions between related parties [Line items]		
Name of related party	RELIANCE COMMUNICATIONS LIMITED	RELIANCE COMMUNICATIONS LIMITED
Country of incorporation or residence of related party	INDIA	INDIA
CIN of related party	L45309MH2004PLC147531	L45309MH2004PLC147531
Description of nature of transactions with related party	Insurance Expenses, Water expenses, Interest on Property tax, Professional Charges	Insurance Expenses, Water expenses, Interest on Property tax, Professional Charges
Description of nature of related party relationship	Holding company	Holding company
Disclosure of transactions between related parties [Abstract]		
Disclosure of goods related party transactions	0	0
Disclosure of related party transactions expense	1,710	14,569
Closing balances for related party transactions [Abstract]		
Payable related party transactions		0
Receivable related party transactions		0
Recognised during period for bad and doubtful debts for related party		0
Transaction		0



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	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of related party [TextBlock]	Textual information (88) [See below]	Textual information (89) [See below]
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)

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Textual information (88)

Disclosure of related party [Text Block]

Note
22 Related Party Disclosures

As per the Indian Accounting Standard-24 prescribed under the Companies (Indian Accounting Standards) Rules, 2015, the Company's related parties and transactions are disclosed below:

A. Parties where control exists

Reliance Communications Limited Holding Company

B. Fellow Subsidiary Company

Fellow Subsidiary Company

Globalcom IDC Limited(Formerly known Reliance IDC Limited)(Upto to 12th December,2022)

Relaince Reality Limited

C. Directors- are collectively responsilble for all the decision being made

Trusha D Shah

Konika Shah

Vineeta P Patel

Details of transactions and closing balances

Particulars

As at
March
31,
2023



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Expense Paid		
Insurance Expenses - Reliance Communications Limited	1,398	
Water Expenses-Reliance Communications Ltd.	237	
Interest on Property Tax		-
Professional charges		-
Transaction with Directors		
Sitting Fees		75 -
Outstanding Balances:		As at March 31, 2023
Loan Taken		
Reliance Communications Limited	15,27,520	
Payable		
Relaince Reality Limited		23
Reliance Communications Limited	52,899	



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Textual information (89)

Disclosure of related party [Text Block]

Note
22 Related Party Disclosures

As per the Indian Accounting Standard-24 prescribed under the Companies (Indian Accounting Standards) Rules, 2015, the Company's related parties and transactions are disclosed below:

A. Parties where control exists

Reliance Communications Limited

Holding
Company

B. Fellow Subsidiary Company

Zapak Digital Entertainment Limited

Fellow
Subsidiary
Company

C. Directors- are collectively responsible for all the decision being made

Shri Rakesh Gupta

Shri. Gourav Ranawat Singh

Shri. Vinay Soni

Details of transactions and closing balances

Particulars

As at
March 31,
2022

As at
March 31,
2021

Advance Taken

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Insurance Expenses	1,779	1,454
Water Expenses	4,912	
Interest on Property Tax	7,870	
Professional charges	8	
Transaction with Directors		
Sitting Fees	-	80
Outstanding Balances:	As at March 31, 2022	As at March 31, 2021
Loan Taken		
Reliance Communications Limited	15,27,520	15,27,520
GlobalCom IDC Limited	8,188	8,188
Payable		
GlobalCom IDC Limited	916	8,258
Reliance Communications Limited	43,694	8,561

[611700] Notes - Other provisions, contingent liabilities and contingent assets

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Contingent liabilities [TextBlock]		
There are any contingent liabilities	No	No

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[700200] Notes - Corporate social responsibility

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2022 to 31/03/2023
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No
Whether company has written CSR policy	No
Prescribed CSR expenditure	0
Amount CSR to be spent for financial year	0
Amount spent in local area	0
Total amount spent on construction/acquisition of any asset	0
Total amount spent on purposes other than construction/acquisition of any asset	0

[610500] Notes - Events after reporting period

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of events after reporting period [TextBlock]	Textual information (90) [See below]	Textual information (91) [See below]
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

Textual information (90)**Disclosure of events after reporting period [Text Block]**

Note 28 Events occurring after the reporting period

(a) Other events

There are no events occurring after the reporting period which have material impact on the financials.

Textual information (91)**Disclosure of events after reporting period [Text Block]**

Note 28 Events occurring after the reporting period

(a) Other events

are no events occurring after the reporting period which have material impact on the financials.

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[612500] Notes - Share-based payment arrangements

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of share-based payment arrangements [TextBlock]		
Whether there are any share based payment arrangement	No	No
Disclosure of number and weighted average exercise prices of share options [TextBlock]		
Number of share options outstanding in share based payment arrangement [Abstract]		
Total changes of number of share options outstanding in share based payment arrangement	0	0
Number of share options outstanding in share-based payment arrangement at end of period	0	0
Weighted average exercise price of share options outstanding in share based payment arrangement [Abstract]		
Total changes of weighted average exercise price of share options outstanding in share-based payment arrangement	0	0
Weighted average exercise price of share options outstanding in share-based payment arrangement at end of period	0	0
Disclosure of number and weighted average exercise prices of other equity instruments [TextBlock]		
Number of other equity instruments outstanding in share based payment arrangement [Abstract]		
Number of other equity instruments granted in share-based payment arrangement	0	0
Total changes of number of other equity instruments outstanding in share-based payment arrangement	0	0
Weighted average exercise price of other equity instruments outstanding in share based payment arrangement [Abstract]		
Total changes of weighted average exercise price of other equity instruments outstanding in share-based payment arrangement	0	0
Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at end of period	0	0
Disclosure of indirect measurement of fair value of goods or services received, other equity instruments granted during period [TextBlock]		
Number of other equity instruments granted in share-based payment arrangement	0	0
Expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets [Abstract]		
Total expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets	0	0

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[613000] Notes - Earnings per share

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of earnings per share [TextBlock]	Textual information (92) [See below]	Textual information (93) [See below]
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -12.51	[INR/shares] -15.74
Total basic earnings (loss) per share	[INR/shares] -12.51	[INR/shares] -15.74
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -12.51	[INR/shares] -15.74
Total diluted earnings (loss) per share	[INR/shares] -12.51	[INR/shares] -15.74
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	-4,45,80,461	-5,60,79,017
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	-4,45,80,461	-5,60,79,017
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 35,63,601	[shares] 35,63,601
Adjusted weighted average shares	[shares] 0	[shares] 0

Textual information (92)**Disclosure of earnings per share [Text Block]****Note 23 Earning per Equity Share**

Particulars	As at March 31, 2023
Nominal Value of Equity Shares (Rs.)	10
Profit/ (Loss) attributable to Equity Shareholders	(4,45,80,461)
Weighted Average number of Equity Shares outstanding during the period	35,63,601
Basic and Diluted Earnings per Share	(12.51)



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Textual information (93)

Disclosure of earnings per share [Text Block]

Note 23 Earning per Equity Share

Particulars	As at March 31, 2022
Nominal Value of Equity Shares (Rs.)	10
Profit/ (Loss) attributable to Equity Shareholders	(5,60,79,017)
Weighted Average number of Equity Shares outstanding during the period	35,63,601
Basic and Diluted Earnings per Share	(15.74)

[610900] Notes - First time adoption

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No
Disclosure of reconciliation of equity from previous GAAP to Ind AS [TextBlock]		
Equity as per Indian GAAP	0	0
Equity as per Ind AS	0	0
Disclosure of reconciliation of comprehensive income from previous GAAP to Ind AS [TextBlock]		
Comprehensive income as per Indian GAAP	0	0
Comprehensive income as per Ind AS	0	0
Disclosure of reconciliation of profit (loss) for the period from previous GAAP to Ind AS [TextBlock]		
Profit (loss) for the period as per Indian GAAP	0	0
Profit (loss) for the period as per Ind AS	0	0



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CAMPION PROPERTIES LIMITED
Standalone Financial Statements for period 01/04/2023 to 31/03/2024

[700300] Disclosure of general information about company

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Name of company	CAMPION PROPERTIES LIMITED	
Corporate identity number	U55101MH2001PLC218815	
Permanent account number of entity	AABCH1761P	
Address of registered office of company	H Block, 1st Floor Dhirubhai Ambani Knowledge City Navi Mumbai Thane MH 400710 IN	
Type of industry	Commercial and Industrial	
Category/sub-category of company	Non-govt company	
Whether company is listed company	No	
Date of board meeting when final accounts were approved	28/05/2024	
Period covered by financial statements	12 Months	12 Months
Date of start of reporting period	01/04/2023	01/04/2022
Date of end of reporting period	31/03/2024	31/03/2023
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Thousands	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	No	

Disclosure of principal product or services [Table]

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Types of principal product or services [Axis]	1
	01/04/2023 to 31/03/2024
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	9972
Description of product or service category	Real estate services
Turnover of product or service category	13,103
Highest turnover contributing product or service (ITC 8 digit) code	99721129
Description of product or service	Properties
Turnover of highest contributing product or service	13,103

[700600] Disclosures - Directors report

Details of principal business activities contributing 10% or more of total turnover of company [Table]

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Principal business activities of company [Axis]	Product/service 1 [Member]
	01/04/2023 to 31/03/2024
Principal business activities contributing 10% or more of total turnover of company [Abstract]	
Principal business activities contributing 10% or more of total turnover of company [LineItems]	
Main product/service	
Code of main product/service	
Description of product/service	
Percentage to total turnover of company	0.00%



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Details of directors signing board report [Table] ..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Directors signing board report [Axis]	1	2
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
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	VINEETA	KONIKA
Middle name of director	PIYUSH	NIRMAL
Last name of director	PATEL	SHAH
Designation of director	DIRECTOR	DIRECTOR
Director identification number of director	07151087	09600137
Date of signing board report	28/05/2024	28/05/2024



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	01/04/2023 to 31/03/2024
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	NA
Disclosure relating to amounts if any which is proposed to carry to any reserves	Reserve In view of the loss, no amount has been carried to any reserve.
Disclosures relating to amount recommended to be paid as dividend	Dividend During the year under review, the Board of Directors has not recommended any dividend on the equity shares of the Company.
Details regarding energy conservation	Textual information (2) [See below]
Details regarding technology absorption	Textual information (3) [See below]
Details regarding foreign exchange earnings and outgo	Textual information (4) [See below]
Disclosures in director's responsibility statement	Textual information (5) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	Material Changes and Commitments if any affecting the financial position of the Company There was no material change and commitment affecting the financial position of the Company.
Particulars of loans guarantee investment under section 186 [TextBlock]	Textual information (6) [See below]
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (7) [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	No
Date of board of directors' meeting in which board's report referred to under section 134 was approved	28/05/2024
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	NA
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	CAMPION PROPERTIES LIMITED
Details of shareholding pattern of top 10 shareholders [Abstract]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	NA
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	Textual information (8) [See below]
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (9) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (10) [See below]
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (11) [See below]
Disclosure of change in nature of business [TextBlock]	NA
Directors or key managerial personnels who were have resigned during year [TextBlock]	Textual information (12) [See below]
Companies which have become or ceased to be its joint ventures or associate companies during [TextBlock]	Textual information (13) [See below]
Deposits covered under chapter v of companies act	
Deposits which are not in compliance with requirements of Chapter v of act [TextBlock]	[See below]



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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 (16) [See below]
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (17) [See below]
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	NA
Details of remuneration of director or managerial personnel [Abstract]	
Number of meetings of board	4
Details of signatories of board report [Abstract]	
Name of director signing board report [Abstract]	



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Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

Directors' Report

Dear Shareowners,

Your Directors present the 22 nd Annual Report and the audited accounts of the Company for the financial year ended March 31, 2024.

Financial performance and Business Operations

During the year under review, your Company has earned an income of Rs. 131.03 lacs as compared to the previous year nil income. The Company has incurred loss of Rs. 339.74 lacs for the year as compared to loss of Rs. 445.80 lacs in the previous year.

Dividend

During the year under review, the Board of Directors has not recommended any dividend on the equity shares of the Company.

Reserve

In view of the loss, no amount has been carried to any reserve.

Subsidiary / Holding Company

There was no subsidiary company as on March 31, 2024. Reliance Communications Limited (RCOM) remains the holding company.

RCOM is under Corporate Insolvency Resolution Process pursuant to the provisions of the Insolvency and Bankruptcy Code, 2016 and its affairs, business and assets are being managed by, and the powers of the board of directors of RCOM are vested in, the Resolution Professional appointed by Hon'ble National Company Law Tribunal, Mumbai Bench, Mumbai.

Deposits

The Company has not accepted deposit from the public falling within the ambit of Section 73 of the Companies Act, 2013 (Act) and the Companies (Acceptance of Deposits) Rules, 2014.

Particulars of Loans, Guarantees or Investments

The Company has not made any loans, provided any guarantee or made any investments within the preview of Section 186 of the Act .

Directors

Ms Trusha Deepak Shah (DIN: 08969726), Director is retiring by rotation at the ensuing Annual General Meeting and is eligible for re-appointment, offers herself for re-appointment at the ensuing Annual General Meeting.

There was no change in Directors of the Company.

Key Managerial Personnel

As per Section 203 of the Act, the Company is not required to appoint Key Managerial Personnel of the Company.

Policy on Directors, Key Managerial Personnel and other Senior Employees Appointment and Remuneration

The Nomination and Remuneration Committee of the Board has devised a policy for selection and appointment of Directors, Key Managerial Personnel and Senior Management and their Remuneration. The Committee has formulated the criteria for determining the qualifications, positive attributes and independence of a Director.

Evaluation of Directors, Board and Committees

As per the requirement of the Act, policy for performance evaluation of the individual directors, Board and its Committee, which includes criteria for performance evaluation not applicable to the Company.

Directors' Responsibility Statement

Pursuant to the requirements under Section 134(3)(c) of the Companies Act, 2013 with respect to Directors' Responsibility Statement, it is hereby confirmed that:

in the preparation of the annual financial statements for financial year ended March 31, 2024, the applicable Accounting Standards had been followed along with proper explanation relating to material departures, if any;

the Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and a true and fair view of the state of affairs of the Company as at March 31, 2024 and of the loss of the Company for the late;

the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of 2013 for safeguarding the assets of the Company and for preventing a

the Directors had prepared the annual financial statements for the financial year ended Ma

the Directors had laid down internal financial controls to be followed by the Company and such financial controls are adequate and are operating effectively, and



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the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws were in place and were adequate and operating effectively.

Related Party Transactions

All related party transactions that were entered into during the financial year were on an arm's length basis and were in the ordinary course of business. There are no materially significant related party transactions made by the Company with Promoters, Directors or other designated persons, which may have a potential conflict with the interest of the Company at large.

None of the Directors has any pecuniary relationships or transactions vis-à-vis the Company.

Material Changes and Commitments if any affecting the financial position of the Company

There was no material change and commitment affecting the financial position of the Company.

Meetings of the Board

During the period, Four Board Meetings were held on May 25, 2023, August 09, 2023, November 08, 2023, and February 08, 2024. The maximum time gap between any two meetings was 91 days and the minimum gap was 75 days. The meetings are normally held at Mumbai.

Risk Management

The Company has a business risk management framework to identify, evaluate business risks and opportunities. This framework seeks to create transparency, minimise adverse impact on the business objective and enhance company's competitive advantage. The business risk framework defines the risk management approach across the Company at various levels including documentation and reporting. The framework has different risk Models, which helps in identifying risk trend, exposure and potential impact analysis at a Company level.

Auditors and Auditors' Report

At the 17th Annual General Meeting (AGM) held on September 28, 2019, M/s. Ajay Agarwal and Co, Chartered Accountants were re-appointed as the statutory auditors of the Company for a period five years to hold office till the conclusion of the 22th AGM to be held for the financial year 2023-24 .

In view of the above, the term of appointment of M/s. Ajay Agarwal and Co, Chartered Accountants, as statutory auditor is expiring at the ensuing AGM. The Board of Director has proposed to re-appoint M/s. Ajay Agarwal and Co, Chartered Accountants as statutory auditor of the Company to hold office from conclusion of ensuing AGM till the conclusion of AGM to be held for financial year 2028-29.

The Company has received confirmation from M/s. Ajay Agarwal and Co, Chartered Accountants to the effect that their appointment, if made, would be within the prescribed limits under Section 141(3) of the Act and that they are not disqualified from appointment as statutory auditors of the Company.

The observations and comments given by the Auditors in their report read together with notes on financial statements are self-explanatory and hence do not call for any further comments under Section 134 of the Companies Act, 2013.

Financial Statements - Application of Indian Accounting Standards (Ind AS) Rules, 2015.

Ministry of Corporate Affairs (MCA) vide its Notification No. G.S.R. 111(E) dated February 16, 2015, has made the application of the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS Rules) effective from April 1, 2015.

The audited financial statement drawn up for the financial year ended March 31, 2024, in accordance with the requirements of the above said Rules.

Corporate Social Responsibility

The Company is not falling under the purview of Section 135 of the Act and hence disclosures with respect to CSR activities are not applicable to the Company.

Particulars of Employees

Section 197 of the Act read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is not applicable to the Company.

Conservation of Energy, Technology Absorption and Foreign Exchange Earnings and Outgo

As the Company does not involve any manufacturing activity, most of the information's as required under Section 134(3)(m) of the Companies Act 2013, read with Rule 8 of the Companies (Accounts) Rules, 2014 is not applicable the Company. However, the information en given in the Annexure – A forming part of this Report.



ed by Regulators or Courts and Tribunals
the regulators or Courts or Tribunals impacting the going concern sta

he Insolvency and Bankruptcy Code, 2016
ations Limited is Holding Company of the Company.

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Reliance Communications Limited (RCOM), under Corporate Insolvency Resolution Process pursuant to the provisions of the Insolvency

and Bankruptcy Code, 2016 and its affairs, business and assets are being managed by, and the powers of the board of directors RCOM are vested in, the Interim Resolution Professional appointed by Hon'ble National Company Law Tribunal, Mumbai Bench, Mumbai.

Further, Company has not received any order under Insolvency and Bankruptcy Code, 2016, during the year under review.

Internal Financial Controls and their adequacy

The Company has in place adequate internal financial controls across the organization. The same is subject to review periodically by the internal audit cell for its effectiveness.

Disclosure Under The Sexual Harassment Of Women At The Workplace (Prevention, Prohibition And Redressal) Act, 2013

The Company is committed to uphold and maintain the dignity of women, whether an employee or not, and it has in place a policy which provides for protection against sexual harassment of women at work place and for prevention and redressal of such complaints. No such complaint was received during the year under review.

Secretarial Standards

During the year under review, the Company has complied with the applicable Secretarial Standards issued by the Institute of Company Secretaries of India (ICSI).

Acknowledgements

Your Directors would like to express their sincere appreciation for the co-operation and assistance received from stakeholders and other business constituents during the year under review.

For and on behalf of the Board of Directors

Konika Shah

Director

DIN: 09600137

Vineeta Piyush Patel

Director

DIN: 07151087



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Annexure –A

Conservation of Energy-

The steps taken or impact on conservation of energy

The Company requires energy for its operations and the Company is making all efforts to conserve energy by monitoring energy costs and periodically reviews of the consumption of energy. It also takes appropriate steps to reduce the consumption through efficiency in usage and timely maintenance / installation / up gradation of energy saving devices, wherever applicable.

The steps taken by the Company for utilizing alternate sources of energy

The capital investment on energy conservation equipments

Technology Absorption-

The efforts made towards technology absorption

The Company uses latest technology and equipments into the business. Further the Company is not engaged in any manufacturing activities.

The benefits derived like product improvement, cost reduction, product development or import substitution

In case of imported technology (imported during the last three years reckoned from the beginning of the financial year)
The details of technology imported
The year of import
Whether technology been fully absorbed
If not fully absorbed, areas where absorption has not taken place, and the reasons thereof.

The expenditure incurred on Research and development

The Company has not spent any amount towards research and developmental activities and has been active in harnessing and tapping the latest and the best technology in the industry.

Foreign Exchange Earnings and Outgo:

Total Foreign Exchange earned : Rs. Nil

Total Foreign Exchange outgo : Rs. Nil

Textual information (2)



Details regarding energy conservation

Energy, Technology Absorption and Foreign Exchange Earnings and Outgo As the Company does not involve any activity, most of the information's as required under Section 134(3)(m) of the Companies Act, 2013 read with Rule 8 of the Companies (Disclosure of Information) Rules, 2014 is not applicable to the Company. However, the information is disclosed in this Report. Annexure –A (A) Conservation of Energy- The steps taken by the Company for conserving energy in its operations and the Company is making all efforts to conserve energy by monitoring energy costs and periodically reviews of the consumption of energy. It also takes appropriate steps to reduce the consumption through efficiency in usage and timely maintenance / installation / up gradation of energy saving devices, wherever applicable. The steps taken by the Company for utilizing alternate sources of energy The capital investment on energy conservation equipments

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Textual information (3)

Details regarding technology absorption

Conservation of Energy, Technology Absorption and Foreign Exchange Earnings and Outgo As the Company does not involve any manufacturing activity, most of the information's as required under Section 134(3)(m) of the Companies Act, 2013, read with Rule 8 of the Companies (Accounts) Rules, 2014 is not applicable to the Company. However, the information as applicable has been given in the Annexure – A forming part of this Report. Annexure –A (B) Technology Absorption- i. The efforts made towards technology absorption The Company uses latest technology and equipments into the business. Further the Company is not engaged in any manufacturing activities. ii. The benefits derived like product improvement, cost reduction, product development or import substitution iii. In case of imported technology (imported during the last three years reckoned from the beginning of the financial year) (a) The details of technology imported (b) The year of import (c) Whether technology been fully absorbed (d) If not fully absorbed, areas where absorption has not taken place, and the reasons thereof. iv. The expenditure incurred on Research and development The Company has not spent any amount towards research and developmental activities and has been active in harnessing and tapping the latest and the best technology in the industry. b. Total Foreign Exchange outgo : Rs. Nil

Textual information (4)

Details regarding foreign exchange earnings and outgo

Conservation of Energy, Technology Absorption and Foreign Exchange Earnings and Outgo As the Company does not involve any manufacturing activity, most of the information's as required under Section 134(3)(m) of the Companies Act, 2013, read with Rule 8 of the Companies (Accounts) Rules, 2014 is not applicable to the Company. However, the information as applicable has been given in the Annexure – A forming part of this Report. (C) Foreign Exchange Earnings and Outgo: a. Total Foreign Exchange earned : Rs. Nil b. Total Foreign Exchange outgo : Rs. Nil

Textual information (5)

Disclosures in director's responsibility statement

Directors' Responsibility Statement Pursuant to the requirements under Section 134(3)(c) of the Companies Act, 2013 with respect to Directors' Responsibility Statement, it is hereby confirmed that: (i) in the preparation of the annual financial statements for financial year ended March 31, 2024, the applicable Accounting Standards had been followed along with proper explanation relating to material departures, if any; (ii) the Directors had 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 as at March 31, 2024 and of the loss of the Company for the year ended on that date; (iii) the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities; (iv) the Directors had prepared the annual financial statements for the financial year ended March 31, 2024 on a 'going concern' basis; (v) the Directors had laid down internal financial controls to be followed by the Company and such financial controls are adequate and are operating effectively, and (vi) the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws were in place and were adequate and operating effectively.

Textual information (6)

Particulars of loans guarantee investment under section 186 [Text Block]

Particulars of Loans, Guarantees or Investments

The Company has not made any loans, provided any guarantee or made any investments within the preview of Section 186 of the Act .

Textual information (7)

Particulars of contracts/arrangements with related parties under section 188(1) [Text Block]

Related Party Transactions

All related party transactions that were entered into during the financial year were on an arm's length basis and were in the ordinary course of business. There are no materially significant related party transactions made by the Company with Promoters, Directors or other designated persons, which may have a potential conflict with the interest of the Company at large.

rs has any pecuniary relationships or transactions vis-à-vis the Company.



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Textual information (8)

Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [Text Block]

Policy on Directors, Key Managerial Personnel and other Senior Employees Appointment and Remuneration

The Nomination and Remuneration Committee of the Board has devised a policy for selection and appointment of Directors, Key Managerial Personnel and Senior Management and their Remuneration. The Committee has formulated the criteria for determining the qualifications, positive attributes and independence of a Director.

Textual information (9)

Disclosure of statement on development and implementation of risk management policy [Text Block]

Risk Management

The Company has a business risk management framework to identify, evaluate business risks and opportunities. This framework seeks to create transparency, minimise adverse impact on the business objective and enhance company's competitive advantage. The business risk framework defines the risk management approach across the Company at various levels including documentation and reporting. The framework has different risk Models, which helps in identifying risk trend, exposure and potential impact analysis at a Company level.

Textual information (10)

Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [Text Block]

Corporate Social Responsibility

The Company is not falling under the purview of Section 135 of the Act and hence disclosures with respect to CSR activities are not applicable to the Company.

Textual information (11)

Disclosure of financial summary or highlights [Text Block]

Financial performance and Business Operations

During the year under review, your Company has earned an income of Rs. 131.03 lacs as compared to the previous year nil income. The Company has incurred loss of Rs. 339.74 lacs for the year as compared to loss of Rs. 445.80 lacs in the previous year.

Textual information (12)

Details of directors or key managerial personnels who were appointed or have resigned during year [Text Block]

Directors

Ms Trusha Deepak Shah (DIN: 08969726), Director is retiring by rotation at the ensuing Annual General Meeting and is eligible for re-appointment, offers herself for re-appointment at the ensuing Annual General Meeting.

There was no change in Directors of the Company.

Key Managerial Personnel

As per Section 203 of the Act, the Company is not required to appoint Key Managerial Personnel of the Company.

Textual information (13)

Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [Text Block]

3 Company

liary company as on March 31, 2024. Reliance Communications Limited (RCOM) remains the holding company.

porate Insolvency Resolution Process pursuant to the provisions of the
assets are being managed by, and the powers of the board of directors
ted by Hon'ble National Company Law Tribunal, Mumbai Bench, Mu

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Textual information (14)

Details relating to deposits covered under chapter v of companies act [Text Block]

Deposits

The Company has not accepted deposit from the public falling within the ambit of Section 73 of the Companies Act, 2013 (Act) and the Companies (Acceptance of Deposits) Rules, 2014.

Textual information (15)

Details of deposits which are not in compliance with requirements of chapter v of act [Text Block]

Deposits

The Company has not accepted deposit from the public falling within the ambit of Section 73 of the Companies Act, 2013 (Act) and the Companies (Acceptance of Deposits) Rules, 2014.

Textual information (16)

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]

Orders, if any, passed by Regulators or Courts and Tribunals

No orders passed by the regulators or Courts or Tribunals impacting the going concern status and the Company's operations.

Textual information (17)

Details regarding adequacy of internal financial controls with reference to financial statements [Text Block]

Internal Financial Controls and their adequacy

The Company has in place adequate internal financial controls across the organization. The same is subject to review periodically by the internal audit cell for its effectiveness.

[700500] Disclosures - Signatories of financial statements**Details of directors signing financial statements [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Directors signing financial statements [Axis]	1	2
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
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	VINEETA	KONIKA
Middle name of director	PIYUSH	NIRMAL
Last name of director	PATEL	SHAH
Designation of director	DIRECTOR	DIRECTOR
Director identification number of director	07151087	09600137
Date of signing of financial statements by director	28/05/2024	28/05/2024



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[700400] Disclosures - Auditors report**Details regarding auditors [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Auditors [Axis]	1
	01/04/2023 to 31/03/2024
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	M/S AJAY AGARWAL & CO.
Name of auditor signing report	AJAY KUMAR AGARWAL
Firms registration number of audit firm	005972N
Membership number of auditor	084812
Address of auditors	ROOM NO-203, 1/42, LALITA PARK, LAXMI NAGAR, DELHI- 110092
Permanent account number of auditor or auditor's firm	AAMFA5982D
SRN of form ADT-1	N00751438
Date of signing audit report by auditors	28/05/2024
Date of signing of balance sheet by auditors	28/05/2024

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Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table]

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Unless otherwise specified, all monetary values are in Thousands of INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
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 (18) [See below]	
Disclosure in auditors report relating to inventories		2. In respect of its inventories: There is no inventory maintained by entity.
Disclosure in auditors report relating to loans		Textual information (19) [See below]
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013		4. In our opinion, the company has not granted any loans, investments and guarantees, therefore, Clause iv of the Companies (Auditor's Report) Order 2020 is not applicable to the company.
Disclosure in auditors report relating to deposits accepted		5. The company has not accepted deposits during the year.
Disclosure in auditors report relating to maintenance of cost records		6. The company is not required to maintain the cost records which has been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013.
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (20) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues		Textual information (21) [See below]
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		10. (a) No money has been raised by way of public issue or follow-on offer (including debt instruments) and term loans were applied for the purposes for which those are raised.
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 (22) [See below]	
Disclosure in auditors report relating to managerial remuneration	NA	
Disclosure in auditors report relating to Nidhi Company		12. In our opinion, the company is not Nidhi Company. Therefore, the clause xii of the Companies (Auditor's Report) Order 2020 is not applicable to the company.
Disclosure in auditors report relating to transactions with related parties	Textual information (23) [See below]	



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Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures		10. (b) The company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	15. The company has not entered into any non-cash transactions with directors or persons connected with him.	
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934		16. The company is not required to be register under section 45-IA of the Reserve Bank of India Act, 1934. Hence clause xiv of the Companies (Auditor's Report) Order 2020 is not applicable.

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024
Disclosure in auditor's report explanatory [TextBlock]	Textual information (24) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (18)

Disclosure in auditors report relating to fixed assets

1. In respect of Fixed Assets : (a)The company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets; (b)As explained to us, fixed assets have been physically verified by the management at reasonable intervals and no material discrepancies were noticed on such verification. (c)Title deed of immovable property is held by the Company as Fixed Assets. (d) The company has not revalued its Property, plant and equipment during the year. (e) No proceedings have been initiated or are pending against the company for holding any benami property under Benami Transactions (Prohibition) Act,1988 (45 of 1988) and rule made hereunder.

Textual information (19)

Disclosure in auditors report relating to loans

3. According to the information and explanations given to us and on the basis of our examination of the books of account, the Company has not granted any loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or other parties listed in the register maintained under Section 189 of the Companies Act, 2013. Consequently, the provisions of clauses iii of the order are not applicable to the Company.

Textual information (20)

Disclosure in auditors report relating to statutory dues [Text Block]

7. In respect of statutory dues:

(a) The company is not regular in depositing undisputed statutory dues in certain cases including provident fund, employees' state insurance, income-tax, sales-tax, , service tax, duty of customs, duty of excise, value added tax, and any other statutory dues with the appropriate

ies not have any dues of income tax or sales-tax or service tax or duty of customs or duty of excise or value added tax on ite.



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Textual information (21)

Disclosure in auditors report relating to default in repayment of financial dues

9. The company does not have any loans or borrowings from financial institution or bank or debenture holders, therefore, the clause ix of the Companies (Auditor's Report) Order 2020 is not applicable to the company.

Textual information (22)

Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period

11. (a) No fraud has been made by the company nor has any fraud on the Company by its officers or employees been noticed or reported during the year. (b) No report under subsection (12) of section 143 of the Companies Act has been filed in form ADT-4. (c) No whistle blowers complaints received during the year.

Textual information (23)

Disclosure in auditors report relating to transactions with related parties

13. All transactions with the related parties are in compliance with Section 188 and 177 of Companies Act, 2013 and have been disclosed in the Financial Statements etc as required by the accounting standards and Companies Act, 2013.



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Textual information (24)

Disclosure in auditor's report explanatory [Text Block]

AJAY AGARWAL & CO.
CHARTERED ACCOUNTANTS

ROOM NO-203, 1/42, LALITA PARK
LAXMI NAGAR, DELHI- 110092
PHONE NO.: +91-11-45874598 (O)

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INDEPENDENT AUDITOR'S REPORT

To the Members of Campion Properties Limited

Report on the Standalone Financial Statements

Qualified Opinion

We have audited the standalone financial statements of Campion Properties Limited ("the Company"), which comprise the balance sheet as at 31 st March 2024, and the statement of Profit and loss, statement of cash flows, and Statement of change in Equity for the year ended, and notes to the financial statement, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, except for the possible effect of matter described on the basis for Qualified Opinion Paragraph the aforesaid standalone financial statements give the information required by the Companies Act, 2013 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, 2024 and its loss, Changes in equity and its cash flow for the year ended on that date.

Basis for Qualified Opinion

We draw attention to Note No. 27(a) in the financial statement, which indicate that the company incurred a net loss of Rs. 3,39,73,590.23 for the year ended 2023-24 and, as of that date Company's current liabilities exceeded its total assets by Rs. 82,04,50,842.6. The company is wholly owned subsidiary of Reliance Communications limited. Reliance Communications Ltd. is under resolution processed under The Insolvency and Bankruptcy Code 2016 (IBC). As a consequence, management and operation of the holding company is under the control and custody of Resolution Professionals (RPs) appointed vide Hon'ble NCLT orders dated May 18. These factor indicate that a material uncertainty exists that significant doubt on the company's ability to continue as going concern.

The company holds building on leased hold land with build up area of approximately 15000 square meters with multi-leveled basement parking, spread across two level and valued for 666 crores approximately as on 1st April 2015 by an independent valuer. Management estimates, current market of the property in the same range as on 31st March 2024, which exceeds the accumulated losses by approx. Rs. 600 crores . The company does not have any external borrowing and current liabilities consists of mainly borrowings from the holding and fellow subsidiary companies. The company is in process of exploring the opportunity for renting out the property. In view of the management's expectation of the successful renting of the property in near future, the financial statement has been prepared on the going concern basis. However, in view of the above uncertainties, we are unable to comment on the ability of the company to continue as a going concern and the consequential to accompanying financial statements, if any, that might have been necessarily had the financial statements prepared under liquidation basis.

We conducted our audit in accordance with Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Standalone financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to Note No. 27(e) in the financial statements, which states that The company has entered into lease agreement with Reliance Communication LTD in respect of property Ground floor and 3rd floor of building, situated at plot no. 1101, Maharaja Ranjit Singh Marg, New Delhi, NCR- 110002 and Reliance Communication LTD is under corporate Insolvency resolution process (CIRP). Our opinion is not modified in respect of this matter.

Responsibility of Management for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies ; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is responsible for assessing the company's ability to continue as a going concern, as applicable, matters related to going concern and using the going concern basis of accounting unless management concludes that the company is unable to continue as a going concern, or to cease operations, or has no realistic alternative but to do so.

The Auditor's responsibilities as stated above are not intended to absolve the management and the Board of Directors of their responsibilities and they are also responsible for overseeing the company's financial reporting process.

The Auditor's responsibilities for the Audit of the Standalone Financial Statements

are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. An audit conducted in accordance with SAs will always detect a material misstatement, if it exists, but it is not guaranteed to detect all material misstatements. Material misstatements are those that, individually or in the aggregate, are considered material if, individually or in the aggregate, they are likely to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit.



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We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Companies Act, 2013, we report that in our opinion the said order is applicable to the company, hence comments on the matters specified in paragraphs 3 and 4 of the said order are required and are given in Annexure-1

2. As required by section 143(3) of the Act, we further 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 appears from our examination of those books;

(c) The standalone Balance Sheet, Statement of Profit & Loss and cash flow statement dealt with by this Report are in agreement with the books of account.

(d) In our opinion, the aforesaid standalone financial statements comply with the applicable Indian Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules 2014.

(e) The Going Concern matter described in basis for Qualified opinion selection related to Going Concern Paragraph above, in our opinion, may have an adverse effect on the functioning of the Company.

(f) On the basis of written representations received from the directors as on March 31, 2024 and taken on record by the Board of Directors, none of the directors are disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164(2) of the Act.

(g) With respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls, refer to our separate report in Annexure-II.

(h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014 in our opinion and to the best of our information and according to the explanations given to us:-

(i) The Company does not have any pending litigations which would impact its financial position.

(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.

(iv) (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party.

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

(v) The company has not declared any dividend during the year under reference.



As per section 3(1) of the Companies (Accounts) Rules, 2014 for maintaining book of account, the Company has installed accounting software which has a feature of recording audit trail (edit log) and has provided access to the Company with effect from April 1, 2023, and Based on our examination, the accounting software for maintaining its books of account which has a feature of recording audit trail throughout the year for all relevant transactions recorded in the software, we have not come across any instance of audit trail feature being tampered with. [Additionally, the audit trail has been preserved by the company as per the statutory requirements for record retention.]

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Company the did

For M/S AJAY AGARWAL & CO.
Chartered Accountants

FRN No. 005972N

M. No. 084812

Place: New Delhi

(CA AJAY KUMAR AGARWAL)

Date:

Partner

UDIN:

Annexure-I to the Auditor's Report

The Annexure referred to in paragraph 1 of our report of even date to the members of Campion Properties Limited on the accounts of the company for the year ended 31st March, 2024.

On the basis of such checks as we considered appropriate and according to the information and explanation given to us during the course of our audit, we report that:

1. In respect of Fixed Assets :

(a) The company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets;

(b) As explained to us, fixed assets have been physically verified by the management at reasonable intervals and no material discrepancies were noticed on such verification.

(c) Title deed of immovable property is held by the Company as Fixed Assets.

(d) The company has not revalued its Property, plant and equipment during the year.

(e) No proceedings have been initiated or are pending against the company for holding any benami property under Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rule made hereunder.

2. In respect of its inventories:

There is no inventory maintained by entity.

3. According to the information and explanations given to us and on the basis of our examination of the books of account, the Company has not granted any loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or other parties listed in the register maintained under Section 189 of the Companies Act, 2013. Consequently, the provisions of clauses iii of the order are not applicable to the Company.

4. In our opinion, the company has not granted any loans, investments and guarantees, therefore, Clause iv of the Companies (Auditor's Report) Order 2020 is not applicable to the company.

5. The company has not accepted deposits during the year.

6. The company is not required to maintain the cost records which has been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013.

7. In respect of statutory dues:

(a) The company is not regular in depositing undisputed statutory dues in certain cases including provident fund, employees' state insurance, income-tax, sales-tax, , service tax, duty of customs, duty of excise, value added tax, and any other statutory dues with the appropriate authorities.

(b) The company does not have any dues of income tax or sales-tax or service tax or duty of customs or duty of excise or value added tax on account of any dispute.

8. Since no tax assessments during the year, hence no transactions has been surrendered as income during the year in tax assessments. Hence clause viii of the Companies (Auditor's Report) Order 2020 is not applicable.

9. The company does not have any loans or borrowings from financial institution or bank or debenture holders, therefore, the clause ix of the Companies (Auditor's Report) Order 2020 is not applicable to the company.

10. (a) No money has been raised by way of public issue or follow-on offer (including debt instruments) and term loans were applied for the purposes for which those are raised.

(b) The company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.

11. (a) No fraud has been made by the company nor has any fraud on the Company by its officers or employees been noticed or reported during the year.

(b) No report under subsection (12) of section 143 of the Companies Act has been filed in form ADT-4.

(c) No whistle blowers complaints received during the year.

12. In our opinion, the company is not Nidhi Company. Therefore, the clause xii of the Companies (Auditor's Report) Order 2020 is not applicable to the company.

13. All transactions with the related parties are in compliance with Section 188 and 177 of Companies Act, 2013 and have been disclosed in the Financial Statements etc as required by the accounting standards and Companies Act, 2013.

14. Since the Company does not have any operations and Section 138 of the Companies Act, 2013 is also not applicable, therefore, clause xiv of the Companies (Auditor's Report) Order 2020 is not applicable to the Company.

15. The company has not entered into any non-cash transactions with directors or persons connected with him.

16. The company is not required to be register under section 45-IA of the Reserve Bank of India Act, 1934. Hence clause xiv of the Companies (Auditor's Report) Order 2020 is not applicable.

17. The company has not incurred cash losses in the financial year and in the immediately preceding financial year.

18. There has been no instance of any resignation of the statutory auditors occurred during the year.

Integrity exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of when they fall due within a period of 1 year from the balance sheet date.

As per Note No. 27(a) in the financial statement. The company is wholly owned subsidiary of Reliance Communications

Communications Ltd. is under resolution processed under The Insolvency and operation of the holding company is under the control and NCLT orders dated May 18. These factor indicate that a material u

continue as going concern.

Companies (Auditor's Report) Order 2020 is not applicable to the cor

Expenditure as per section 135 of the said act.



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For M/S AJAY AGARWAL & CO.
Chartered Accountants
FRN No. 005972N
M. No. 084812

Place: New Delhi
Date:

(CA AJAY KUMAR AGARWAL)
Partner UDIN:

Annexure -II to the Auditor's Report

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of Campion Properties Limited ("the Company") as of March 31, 2024 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India ('ICAI') and deemed to be prescribed under Section 143(10) of the Act, to the extent applicable to an audit of Internal Financial Controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2024, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For M/S AJAY AGARWAL & CO.
Chartered Accountants

FRN No. 005972N

M. No. 084812



Partner

(CA AJAY KUMAR AGARWAL)
UDIN:

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[700700] Disclosures - Secretarial audit report

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No



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[110000] Balance sheet

Unless otherwise specified, all monetary values are in Thousands of INR

	31/03/2024	31/03/2023	31/03/2022
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	(A) 41,596	(B) 55,353	69,111
Investment property	(C) 7,70,492	(D) 7,84,919	
Other intangible assets	0	0	
Non-current financial assets [Abstract]			
Non-current investments	0	0	
Loans, non-current	0	0	
Total non-current financial assets	0	0	
Total non-current assets	8,12,088	8,40,272	
Current assets [Abstract]			
Inventories	0	0	
Current financial assets [Abstract]			
Current investments	0	0	
Trade receivables, current	(E) 0	(F) 0	
Cash and cash equivalents	(G) 1,902	(H) 1,883	
Loans, current	0	0	
Total current financial assets	1,902	1,883	
Current tax assets	(I) 1,310	(J) 0	
Other current assets	(K) 2,007	(L) 2,004	
Total current assets	5,219	3,887	
Non-current assets classified as held for sale	0	(M) 1	
Total assets	8,17,307	8,44,160	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	(N) 35,636	(O) 35,636	35,636
Other equity	(P) -8,56,087	(Q) -8,22,113	
Total equity attributable to owners of parent	-8,20,451	-7,86,477	
Non controlling interest	0	0	
Total equity	-8,20,451	-7,86,477	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	0	0	
Total non-current financial liabilities	0	0	
Provisions, non-current	0	0	
Total non-current liabilities	0	0	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	(R) 15,35,708	(S) 15,35,708	
Trade payables, current	(T) 50,365	(U) 52,897	
Other current financial liabilities	(V) 51,528	(W) 41,875	
Total current financial liabilities	16,37,601	16,30,480	
Provisions, current	0	0	
Current tax liabilities	(X) 157	(Y) 157	
Other current liabilities	16,37,758	16,30,637	
Total current liabilities			
Total liabilities			

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Footnotes

(A)

Note 2. Property, Plant and Equipment (Refer Note 1.2 b)				(Amount in Rs.'000)
Particulars	Furniture & Fittings	Office Equipment	Plant & Machinery	Total
Gross carrying value				
As at April 1, 2023	102,624	43,006	204,462	350,092
Additions	-	-	-	-
Disposals	-	-	-	-
As at Mar 31, 2024	102,624	43,006	204,462	350,092
Accumulated Depreciation				
As at April 1, 2023	97,251	40,855	156,631	294,738
Additions	-	-	13,757	13,757
Disposals	-	-	-	-
As at Mar 31, 2024	97,251	40,855	170,388	308,495
Closing net carrying value as at April 1, 2023	5,373	2,150	47,831	55,354
Closing net carrying value as at Mar 31 ,2024	5,373	2,150	34,074	41,597

(B)

				(Amount in Rs.'000)
Particulars	Furniture & Fittings	Office Equipment	Plant & Machinery	Total
Gross carrying value				
As at April 1, 2022	102,624	43,006	204,462	350,092



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Additions	-	-	-	-
Disposals	-	-	-	-
As at Mar 31, 2023	102,624	43,006	204,462	350,092
Accumulated Depreciation				
As at April 1, 2022	97,252	40,855	142,875	280,982
Additions	-	-	13,757	13,757
Disposals	-	-	-	-
As at Mar 31, 2023	97,252	40,855	156,632	294,739
Closing net carrying value as at April 1, 2022	5,373	2,150	61,587	69,110
Closing net carrying value as at Mar 31 ,2023	5,373	2,150	47,831	55,353
Title deeds of Immovable Property not held in name of the Company- NO SUCH PROPERTY				

(C)

Note 3. Investment Property (Refer Note 1.2 c)		(Amount in Rs.'000)		
Particulars	Leasehold Land	Building	Total	
Gross carrying value				
As at April 1 2023	164,628	807,464	972,092	
	-	-		
	-	-		
As at Mar 31, 2024	164,628	807,464	972,092	



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Accumulated Depreciation			
As at April 1, 2023	34,063	153,109	187,172
Additions	1,663	12,764	14,427
Disposals	-	-	-
As at Mar 31, 2024	35,726	165,873	201,599
Closing net carrying value as at April 1, 2023	130,565	654,355	784,920
Closing net carrying value as at Mar 31 ,2024	128,902	641,591	770,493

Title deeds of Immovable Property not held in name of the Company- No SUCH PROPERTY

(D)

Particulars	Leasehold Land	Building	Total
Gross carrying value			
As at April 1, 2022	164,627	807,464	972,091
Additions	-	-	-
Disposals	-	-	-
As at Mar 31, 2023	164,627	807,464	972,091
Accumulated Depreciation			
As at April 1, 2022	32,400	140,344	172,744
	1,663	12,765	14,428



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As at Mar 31, 2023	34,063	153,110	187,172
Closing net carrying value as at April 1, 2022	132,227	667,119	799,346
Closing net carrying value as at Mar 31 ,2023	130,564	654,354	784,919
Title deeds of Immovable Property not held in name of the Company- No SUCH PROPERTY			

(E)

Note 4. Trade Receivables	As at Mar 31 , 2024
(i) Unsecured, considered good	-
(ii) Unsecured considered doubtful	
-Less than 6 months	
-6 months- 1 year	
-1-2 years	
-2-3 years	
-More than 3 years	82,636
Less: Provision for doubtful debts	(82,636)
	-
Total	-

(F)



e Receivables

d, considered good

As at
March 31, 2023**TRUE COPY** H. Srinath**THIS ANNEXURE IS THE TRUE COPY
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(ii) Unsecured considered doubtful

-Less than 6 months

-6 months- 1 year

-1-2 years

-2-3 years

-More than 3 years

82,636

Less: Provision for doubtful debts

(82,636)

-

Total

-

(G)

Note 5. Cash and Cash Equivalent

As at
Mar 31 , 2024

Balances with Banks

Current Accounts

1,902

Cash on Hand

-

Total

1,902

Rounding off: +1

(H)

Note 5. Cash and Cash Equivalent

As at
March 31, 2023

Balances with Banks

Current Accounts

1,883

-



nd

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Note 6. Current tax assets	As at Mar 31 , 2024
Taxes Paid	1,310
Total	1,310

(J)

Note 6. Current tax assets	As at March 31, 2023
Taxes Paid	-
Total	-

(K)

Note 7. Other Current Assets	As at Mar 31 , 2024
Mobilization Advance	11,134
Advance to Supplier and Contractors	282
Prepaid Expenses	-
Security Deposits	18,484
Less: Provision for doubtful advances	(29,899)
Other Current Assets	2
Sub Total (A)	2
	-
EMD Deposits	2,001
	2,001



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(L)

Note 7. Other Current Assets	As at March 31, 2023
Mobilization Advance	11,134
Advance to Supplier and Contractors	282
Prepaid Expenses	-
Security Deposits	18,484
Less: Provision for doubtful advances	(29,899)
Other Current Assets	2
Sub Total (A)	2
EMD Deposits	2,001
Sub Total (B)	2,001
Total	2,003

(M) Rounding off: +1

(N)

Note 8. Share Capital	As at March 31, 2024
Authorized	
Equity Shares of Rs. 10/- each (as at March 31, 2024, : 3,600,000, as at March 31, 2023: 3,600,000)	36,000
	36,000
Subscribed & Fully Paid up	
Equity Shares of Rs. 10/- each (as at March 31, 2024, :3,563,601, as at March 31, 2023: 3,563,601)	35,636



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35,636

*(Out of the above shares 3,553,601 are allotted as fully paid up under demerger scheme of Hotel Ranjit, New Delhi from ITDC to the company sanctioned by department of company affairs, Govt of India vide its order dated 12/7/2002 without payment being received. 3,563,601 equity shares are held by holding company: Reliance Communications Limited.

(a) Movements in equity share capital

As at March 31, 2024

	No of Shares	Amount
Balance at the beginning of the year	3,563,601	35,636,010
Add: Shares issued during the year	-	-
Balance at the end of the year	3,563,601	35,636,010

(b) The rights, preferences and restrictions attaching to equity shares including restrictions on the distribution of dividends and the repayment of capital;

The company has only one class of Equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of Liquidation of the company, the holder of equity share will be entitled to receive remaining assets of the company, after distribution of all the preferential amounts. The distribution will be in proportion to the number of the Equity shares held by the shareholders.

(c) Shares held by holding company

As at March 31, 2024

Equity Shares	No of Shares	Percentage
Reliance Communications Limited and its nominee's*	3,563,601	100%



Records of the company, including its register of shareholder/ member in the shareholders regarding beneficial interest, the above share and beneficial ownership of shares. Six shares are jointly held for statutory requirement with six individuals of which Reliance Communication Limited has ownership and beneficial interest.

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(d) Shares held by each shareholder holding more than 5% shares

As at March 31, 2024

Equity Shares	No of Shares	Percentage
Reliance Communications Limited and its nominee's	3,563,601	100%

(O)

(Amount in Rs.'000)

Note 8. Share Capital

As at
March 31, 2023

Authorized

Equity Shares of Rs. 10/- each
(as at March 31, 2024, : 3,600,000, as at March 31, 2023: 3,600,000)

36,000

36,000

Issued, Subscribed & Fully Paid up

Equity Shares of Rs. 10/- each
(as at March 31, 2024, :3,563,601, as at March 31, 2023: 3,563,601)

35,636

35,636

*(Out of the above shares 3,553,601 are allotted as fully paid up under demerger scheme of Hotel Ranjit, New Delhi from ITDC to the company sanctioned by department of company affairs, Govt of India vide its order dated 12/7/2002 without payment being received. 3,563,601 equity shares are held by holding company: Reliance Communications Limited.



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(a) Movements in equity share capital

As at March 31, 2023

	No of Shares	Amount
Balance at the beginning of the year	3,563,601	35,636,010
Add: Shares issued during the year	-	-
Balance at the end of the year	3,563,601	35,636,010

(b) The rights, preferences and restrictions attaching to equity shares including restrictions on the distribution of dividends and the repayment of capital;

The company has only one class of Equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of Liquidation of the company, the holder of equity share will be entitled to receive remaining assets of the company, after distribution of all the preferential amounts. The distribution will be in proportion to the number of the Equity shares held by the shareholders.

(c) Shares held by holding company

As at March 31, 2023

Equity Shares	No of Shares	Percentage
Reliance Communications Limited and its nominee's*	3,563,601	100%

*As per the records of the company, including its register of shareholder/ member and other declarations received from the shareholders regarding beneficial interest, the above shareholding represents both the legal and beneficial ownership of shares. Six shares are jointly held for statutory requirement with six individual of which Reliance Communication Limited has ownership and beneficial interest.

(d) Shares held by each shareholder holding more than 5% shares

As at March 31, 2023

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Reliance Communications Limited and its nominee's	3,563,601	100%



(P)

Note 9. Other Equity	As at March 31, 2024
Deficit in Statement of Profit & Loss	
Balance as per last period Balance Sheet	(822,113)
Add: Loss for the period	(33,974)
Add: Deferred Tax adjustment	
Balance at the end of the year	(856,087)

(Q)

	(Amount in Rs.'000)
Note 9. Other Equity	As at March 31, 2023
Deficit in Statement of Profit & Loss	
Balance as per last period Balance Sheet	(777,534)
Add: Loss for the period	(44,580)
Add: Deferred Tax adjustment	
Balance at the end of the year	(822,113)

(R)

Note 10. Current Liabilities - Borrowings	As at March 31, 2024
Unsecured	
Holding Company*	1,527,520

Globalcom IDC Limited



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*Loan from the holding Company is Interest Free loan and payable on demand.

(S)

Note 10. Current Liabilities - Borrowings

As at
March 31, 2023

Unsecured

Loan from Holding Company*	1,527,520

Loan from Globalcom IDC Limited	8,188

Total	1,535,708

*Loan from the holding Company is Interest Free loan and payable on demand.

(T)

Note 11. Trade Payables

As at
March 31, 2024

Total outstanding dues of Micro and Small Enterprise*	-

Total outstanding dues to creditors other than Micro and Small Enterprise	50,364

Outstanding from due date of payment for-

Less than 1 year	11,626

1-2 years	35,133

2-3 years	1,454

More than 3 years	7,107

Disputed Dues-MSME

Disputed Dues- Others

50,364



are no outstanding dues to Micro, Medium and Small Scale Bu.
e disclosed under the Micro, Small and Medium Enterprises De
o the extent such parties have been identified on the basis of int

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Rounding off: +1

(U)

Note 11. Trade Payables	As at March 31, 2023
Total outstanding dues of Micro and Small Enterprise*	-
Total outstanding dues to creditors other than Micro and Small Enterprise	52,899
Outstanding from due date of payment for-	
Less than 1 year	9,205
1-2 years	35,133
2-3 years	1,454
More than 3 years	7,107
Disputed Dues-MSME	
Disputed Dues- Others	
Total	52,899

*Note: There are no outstanding dues to Micro, Medium and Small Scale Business Enterprises. This information as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006 has been determined to the extent such parties have been identified on the basis of information available with the Company

Rounding off: -2

(V)



Other Current Liabilities

Due Payable

Trade Payables

As at
March 31, 2024

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Service Tax Payable	-
Labour Cess	-
CGST	1,152
SGST	1,152
IGST	-
Expenses Payable	49,170
Security Deposit	-
Interest on Property tax Payable	-
Total	51,528

(W)

Note 12. Other Current Liabilities	As at March 31, 2023
Statutory Due Payable	
TDS Payable	17
Service Tax Payable	-
Labour Cess	-
CGST	
SGST	
IGST	
Expenses Payable	41,858
Security Deposit	-
Property tax Payable	-



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Note 13. Current Tax Liability

As at
March 31, 2024

Provision for Income Tax

157

Total

157

(Y)

(Amount in Rs.'000)

Note 13. Current Tax Liability

As at
March 31, 2023

Provision for Income Tax

157

Total

157

[210000] Statement of profit and loss

Earnings per share [Table]

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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] -9.53	[INR/shares] -12.51	[INR/shares] -9.53	[INR/shares] -12.51
Total basic earnings (loss) per share	[INR/shares] -9.53	[INR/shares] -12.51	[INR/shares] -9.53	[INR/shares] -12.51
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] -9.53	[INR/shares] -12.51	[INR/shares] -9.53	[INR/shares] -12.51
Total diluted earnings (loss) per share	[INR/shares] -9.53	[INR/shares] -12.51	[INR/shares] -9.53	[INR/shares] -12.51



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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	(A) 13,103	(B) 0
Other income	0	(C) 0
Total income	13,103	0
Expenses [Abstract]		
Cost of materials consumed	0	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	0	0
Finance costs	0	0
Depreciation, depletion and amortisation expense	(D) 28,184	(E) 28,184
Other expenses	(F) 18,893	(G) 16,395
Total expenses	47,077	44,579
Profit before exceptional items and tax	-33,974	-44,579
Total profit before tax	-33,974	-44,579
Tax expense [Abstract]		
Current tax	0	0
Total tax expense	0	0
Total profit (loss) for period from continuing operations	-33,974	-44,579
Tax expense of discontinued operations	0	0
Total profit (loss) from discontinued operations after tax	0	0
Total profit (loss) for period	-33,974	-44,579
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	No	No
Other comprehensive income net of tax [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	0	0
Components of other comprehensive income that will be reclassified to profit or loss, net of tax [Abstract]		
Exchange differences on translation net of tax [Abstract]		
Total other comprehensive income, net of tax, exchange differences on translation	0	0
Debt instrument through other comprehensive income Net of tax [Abstract]		
Other comprehensive income, net of tax, Debt instrument through other comprehensive income	0	0
Cash flow hedges net of tax [Abstract]		
Total other comprehensive income, net of tax, cash flow hedges	0	0
Hedges of net investment in foreign operations net of tax [Abstract]		
Total other comprehensive income, net of tax, hedges of net investments in foreign operations	0	0
Change in value of time value of options net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of time value of options	0	0
Change in value of forward elements of forward contracts net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of forward elements of forward contracts	0	0
Change in value of foreign currency basis spreads net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of foreign currency basis spreads	0	0
Other comprehensive income, net of tax, net change in regulatory deferral account related to items that will be reclassified to profit or loss [Abstract]		
Other comprehensive income, net of tax, net change in regulatory deferral account related to items that will be reclassified to profit or loss		
Financial assets measured at fair value through other comprehensive income net of tax [Abstract]		



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Total other comprehensive income, net of tax, financial assets measured at fair value through other comprehensive income	0	0
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	0	0
Total comprehensive income	-33,974	-44,579
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Other comprehensive income before tax [Abstract]		
Total other comprehensive income	0	0
Total comprehensive income	-33,974	-44,579
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -9.53	[INR/shares] -12.51
Total basic earnings (loss) per share	[INR/shares] -9.53	[INR/shares] -12.51
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -9.53	[INR/shares] -12.51
Total diluted earnings (loss) per share	[INR/shares] -9.53	[INR/shares] -12.51



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Footnotes

(A)

Note 14. Revenue from Operations	For Year ended March 31, 2024
Sale of services	6,455
Rental Income	6,648
Total	13,103

(B)

Note 14. Revenue from Operations	For Year ended March 31, 2023
Sale of services	
Rental Income	-
Total	-

(C)

Note 15. Other Income	For Year ended March 31, 2023
Interest received on	
Fixed Deposits	-
Others	-
Miscellaneous Income (Interest on Electricity Security Deposit)	-
Total	-

(D)

Note 16. Depreciation	For Year ended March 31, 2024
Int and Equipment	13,757
Property	
Total	28,183



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28,183

(E)

Note 16. Depreciation		For Year ended March 31, 2023
Property, Plant and Equipment	13,757	
Investment Property		14,428
Total		28,184

(F)

Note 17. Other Expenses		For Year ended March 31, 2024
Lease Rent		6,879
Rates & Taxes		8,736
Legal & Professional		230
Sitting Fees		188
Insurance -Fixed Assets		2,643
Interest on Service Tax		-
Interest on GST		-
Interest on TDS		-
Interest on Property Tax demand	-	
Payment to auditors (refer note no. 18)	95	
Provision for Doubtful debts	-	
Provision for Doubtful advances	-	
Other miscellaneous Expenses	19	
Total		



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(G)

Note 17. Other Expenses		For Year ended March 31, 2023
Lease Rent		6,879
Rates & Taxes		7,657
Legal & Professional		36
Sitting Fees		75
Insurance -Fixed Assets		1,398
Interest on Service Tax		-
Interest on GST		-
Interest on TDS		1
Interest on Property Tax demand	-	
Payment to auditors (refer note no. 18)	112	
Provision for Doubtful debts	-	
Provision for Doubtful advances	-	
Other Miscellaneous Expenses	1	
Water Expenses		237
Total		16,396



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[400200] Statement of changes in equity**Statement of changes in equity [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-33,974	-44,579		-33,974
Total comprehensive income	-33,974	-44,579		-33,974
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Total deductions to reserves	0	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Total other changes in equity	0	0		0
Total increase (decrease) in equity	-33,974	-44,579		-33,974
Other equity at end of period	-8,56,087	-8,22,113	-7,77,534	-8,56,087

Statement of changes in equity [Table]

..(2)

Unless otherwise specified, all monetary values are in Thousands of INR

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-44,579		-33,974	-44,579
Total comprehensive income	-44,579		-33,974	-44,579
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Total deductions to reserves	0		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Total other changes in equity	0		0	0
Total increase (decrease) in equity	-44,579		-33,974	-44,579
Other equity at end of period	-8,22,113	-7,77,534	-8,56,087	-8,22,113

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Statement of changes in equity [Table]

..(3)

Unless otherwise specified, all monetary values are in Thousands of INR

Components of equity [Axis]	Reserves [Member]	Retained earnings [Member]		
		01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		-33,974	-44,579	
Total comprehensive income		-33,974	-44,579	
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Total deductions to reserves		0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings		0	0	
Total other changes in equity		0	0	
Total increase (decrease) in equity		-33,974	-44,579	
Other equity at end of period	-7,77,534	-8,56,087	-8,22,113	-7,77,534

Statement of changes in equity [Table]

..(4)

Unless otherwise specified, all monetary values are in Thousands of INR

Components of equity [Axis]	Other retained earning [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Other equity [Abstract]			
Statement of changes in equity [Line items]			
Equity [Abstract]			
Changes in equity [Abstract]			
Comprehensive income [Abstract]			
Profit (loss) for period	-33,974	-44,579	
Total comprehensive income	-33,974	-44,579	
Other changes in equity [Abstract]			
Deductions to reserves [Abstract]			
Total deductions to reserves	0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]			
Total appropriations for dividend, dividend tax and retained earnings	0	0	
Total other changes in equity	0	0	
Total increase (decrease) in equity	-33,974	-44,579	
Other equity at end of period	-8,56,087	-8,22,113	-7,77,534

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on changes in equity [TextBlock]	Textual information (25) [See below]	Textual information (26) [See below]



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Textual information (25)

Disclosure of notes on changes in equity [Text Block]

(Amount in Rs.'000)				
Particulars	Share capital	Retained Earning	Other Comprehensive Income	Total Equity
As at 1 April 2023 (Unaudited)	35,636	(822,113)	-	(786,477)
Net Profit	-	(33,974)	-	(33,974)
Deferred Tax Assets/ (Liabilities) Adjustment	-	-	-	-
As at Mar 31, 2024 (Unaudited)	35,636	(856,087)	-	(820,451)
A. EQUITY SHARE CAPITAL				
(1)CURRENT REPORTING PERIOD				
Balance at the beginning of current reporting period	Changes in equity share capital due to prior period errors	Restated balance at the beginning of current reporting period	Changes in equity share capital during the current year	Balance at the end of the current reporting period
35,636	-	35,636	-	35,636

B. OTHER EQUITY

(1)CURRENT REPORTING PERIOD



Share component of compound financial instruments

Reserves and Surplus

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	Capital Reserve	Securities Premium	Other Reserves (specify nature)	Retained Earnings	Debt instruments through Other Comprehensive Income	Equity Instruments through Other Comprehensive Income	Effective portion of Cash Flow Hedges	Re on Su
Balance at the beginning of the current reporting period			(822,113)					
Changes in accounting policy or prior period errors			-					
Restated balance at the beginning of the current reporting period			(822,113)					
Total Comprehensive Income for the quarter			-					
Dividends					-			
Profit for the quarter					(33,974)			
Any other change (to be specified)					-			
Balance at the end of the current reporting period			(856,087)					



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Textual information (26)

Disclosure of notes on changes in equity [Text Block]

(Amount in Rs.'000)				
Particulars	Share capital	Retained Earning	Other Comprehensive Income	Total Equity
As at April 1, 2022 (Audited)	35,636	(777,533)		(741,897)
Net Profit/ loss for the period	-	(44,580)	-	(44,580)
Actuarial (gain)/loss in respect of defined benefit plan	-		-	-
Fair value change on available for sale financial assets	-		-	-
As at Mar 31, 2023 (Audited)	35,636	(822,114)	-	(786,478)
(2) PREVIOUS REPORTING PERIOD				
Balance at the beginning of previous reporting period	Changes in equity share capital due to prior period errors	Restated balance at the beginning of previous reporting period	Changes in equity share capital during the previous year	Balance at the end of the previous reporting period
35,636	-	35,636	-	35,636

(2)
Previous reporting period

Equity component of Reserves and Surplus
Share application of key compound and financial instrument ts

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Exchanged on translation

Other Retained Debt instruments Equity Instruments Enclosure portion

	Capital Reserve	Securities Premium	Reserve (specify nature)	deducted Earnings	through Other Comprehensive Income	through Other Comprehensive Income	of Cash Flow Hedges	Revaluation Surplus	the financial statement of a foreign operation
Balance at the beginning of the previous reporting period			(777,533)						
Changes in accounting policy/prior period errors			-						
Restated balance at the beginning of the previous reporting period	(777,533)							(777,533)	
Total Comprehensive Income for the previous quarter			-						
Dividends					-				
Profit for the quarter				(44,580)					
Any other change (to be specified)				-					
Balance			(822,113)						



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[320000] Cash flow statement, indirect

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	(A) Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	-33,974	-44,579	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for decrease (increase) in other current assets	-1,311	0	
Adjustments for increase (decrease) in trade payables, current	-2,534	9,204	
Adjustments for increase (decrease) in other current liabilities	(B) 9,655	(C) 6,973	
Adjustments for depreciation and amortisation expense	28,183	28,183	
Total adjustments for reconcile profit (loss)	33,993	44,360	
Net cash flows from (used in) operations	19	-219	
Net cash flows from (used in) operating activities	19	-219	
Cash flows from used in investing activities [Abstract]			
Net cash flows from (used in) investing activities	0	0	
Cash flows from used in financing activities [Abstract]			
Net cash flows from (used in) financing activities	0	0	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	19	-219	
Net increase (decrease) in cash and cash equivalents	19	-219	
Cash and cash equivalents cash flow statement at end of period	1,902	1,883	2,102

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Footnotes

(A)

Particulars

For the year ended
March 31, 2023

(A) Cash flow from Operating Activities

Net Profit /(Loss) after tax	(44,580)

Adjustment for:

Depreciation	28,184

Provision for Doubtful Debt	-

Provision for Doubtful Advances	-

Write-back of Creditors	-

Cash loss from operating before Working Capital Changes	(16,396)

Adjustment for:

(Increase)/Decrease in Trade Receivables	-

(Increase)/Decrease in Current Tax Assets	-

(Increase)/Decrease in Other Current Assets	-

Increase/(Decrease) in Trade Payables	9,204

Increase/(Decrease) in Other Current Liabilities	6,974

Cash flow from Operating Activities (A)	(219)

(B) Cash Flow from Investing Activities

Acquisition of Property, Plant and Equipment	

Construction Work in Progress	

Investment Property	-



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Cash Flow from Investing Activities (B)	-
(C) Cash flow from Financing Activities	
Secured Loans (net)	-
Cash flow from Financing Activities (C)	-
(D) Net Increase/(Decrease) in Cash and Cash equivalents (A+B+C)	(219)
Opening Balance of Cash and Cash equivalents	2,102
Closing Balance of Cash and Cash equivalents	1,883
Net Increase/(Decrease) in Cash and Cash equivalents	(219)
Components of Cash and Cash Equivalents (refer note 5)	
Cash in Hand	-
Balances with Banks- In Current account	1,883
	1,883

(B) Rounding off: +2

(C) Rounding off: -1

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[610100] Notes - List of accounting policies

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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of significant accounting policies [TextBlock]	Textual information (27) [See below]	Textual information (28) [See below]
Description of accounting policy for borrowing costs [TextBlock]		Textual information (29) [See below]
Description of accounting policy for cash flows [TextBlock]		Textual information (30) [See below]
Description of accounting policy for contingent liabilities and contingent assets [TextBlock]		Textual information (31) [See below]
Description of accounting policy for depreciation expense [TextBlock]		Textual information (32) [See below]
Description of accounting policy for earnings per share [TextBlock]		Textual information (33) [See below]
Description of accounting policy for employee benefits [TextBlock]		Textual information (34) [See below]
Description of accounting policy for financial instruments [TextBlock]		Textual information (35) [See below]
Description of accounting policy for foreign currency translation [TextBlock]		Textual information (36) [See below]
Description of accounting policy for functional currency [TextBlock]		Textual information (37) [See below]
Description of accounting policy for impairment of non-financial assets [TextBlock]		Textual information (38) [See below]
Description of accounting policy for income tax [TextBlock]		Textual information (39) [See below]
Description of accounting policy for intangible assets other than goodwill [TextBlock]		Textual information (40) [See below]
Description of accounting policy for investment property [TextBlock]		Textual information (41) [See below]
Description of accounting policy for leases [TextBlock]		Textual information (42) [See below]
Description of accounting policy for property, plant and equipment [TextBlock]		Textual information (43) [See below]
Description of accounting policy for provisions [TextBlock]		Textual information (44) [See below]
Description of accounting policy for recognition of revenue [TextBlock]		Textual information (45) [See below]
Description of other accounting policies relevant to understanding of financial statements [TextBlock]		Textual information (46) [See below]

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Textual information (27)

Disclosure of significant accounting policies [Text Block]

1.1

Background of the Company:

a.

Corporate Information

Campion Properties Limited ("the Company" or "CAPL"), having CIN number U55101MH2001PLC218815, was incorporated on August 23, 2001 having its registered office at H Block, 1st Floor Dhirubhai Ambani Knowledge City, Navi Mumbai, Thane, Maharashtra 400710.

The company has been formed to carry on business of leasing of property at Maharaja Ranjit Singh Marg for commercial/ business office.

1.1

Basis of preparation of Financial Statements :

a

Statement of Compliance

The financial statements are prepared under historical cost convention in accordance with the generally accepted accounting principles (GAAP) in India and comply with Indian Accounting Standards specified under Section 133 the Companies Act, 2013 ("the Act") read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015, Companies (Indian Accounting Standards) Amendment Rules 2016 and other provisions of the Act, to the extent notified applicable as well as applicable guidance notes and pronouncements of the Institute of Chartered Accountants of India

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b.

Basis of Measurement

These financial statements are prepared in accordance with Indian Accounting Standards (IND ASs) with the going-concern principle and on a historical cost basis except for Certain Financials Assets and Liabilities that are measured at Fair Value (Refer Accounting Policy Regarding Financial Instruments). The methods used to measure fair values are discussed below. The presentation and grouping of individual items in the Balance Sheet, the Statement of Profit & Loss, the Cash Flow statement and the Statement of Changes in Equities are based on the principle of materiality.

The company's accounting policies and disclosures require the measurement of fair values for financial instruments.

The company has an established control framework with respect to the measurement of fair values. The management regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then the management assesses the evidence obtained from the third parties to support the conclusion that such valuations meet the requirements of Ind AS, including the level in the fair value hierarchy in which such valuations should be classified.

When measuring the fair value of a financial asset or a financial liability, the company uses observable

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Level 1: quoted prices (unadjusted)



in active markets for identical assets or liabilities.
Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).
Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. The company recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred. (Refer to



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note 21 for information on detailed disclosures pertaining to measurement of fair values)

c. Functional and presentation currency

These financial statements are presented in Indian Rupees which is presentation currency of the company. All amounts have been rounded off to the nearest thousand, unless otherwise stated.

d. Current and non-current classification

The Company presents assets and liabilities in the balance sheet based on
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int
the normal operating cycle, or
· It is held primarily for the purpose



of trading; or

- It is expected to realise the asset within 12 months after the reporting period; or
- The asset is a cash or equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the



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reporting period.
All other assets are classified as non-current.

Similarly, a liability is classified as current if:

- It is expected to be settled in the normal operating cycle; or
- It is held primarily for the purpose of trading; or
- It is due to be settled within 12 months after the reporting period; or
- The Company does not have an unconditional right to defer the settlement of the liability for at least 12 months after the reporting period.

Terms of a liability that could result in its settlement by the issue of equity instruments at the option of the counterparty does not affect this classification.

All other liabilities are classified as non-current.

Deferred tax assets/liabilities are classified as non-current.



Use of Estimates :

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disclosure of contingent liabilities on

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the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates is recognised in the period in which the results are known / materialised. Estimates and underlying assets are



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reviewed on going basis. Revisions to accounting estimates are recognised prospectively.

1.2

Significant accounting policies

A summary of the significant accounting policies applied in the preparation of the financial statements are as given below. These accounting policies have been applied consistently to all periods presented in the financial statements.

The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 16 & Ind AS 40 retrospectively and continue to use the previous GAAP carrying amount as a deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of property, plant and equipment and investment property as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

a

Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.



a.1.1

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Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

a.1.2

Subsequent measurement

Debt instruments:
Subsequent measurement of debt instruments depends on the company's business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the company classifies its debt instruments:

Debt instruments at amortized cost

A 'debt instrument' is measured at the amortised cost if both the following conditions are met:
a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
b) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in the profit and loss account as interest income or expense.

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Debt instrument measured at fair value through other comprehensive income (FVTOCI):

A 'debt instrument' is classified as at the FVTOCI if both of the following criteria are met:

- a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- b) The asset's contractual cash flows represent SPPI

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the company recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the P&L. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to P&L. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

Debt instrument at FVTPL (Fair value through profit or loss)

Any debt instrument, which does not meet the criteria for categorization as at

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 meets amortized cost or FVTPL criteria, as at FVTPL. However, such



election is allowed only if doing so
reduces or eliminates a



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measurement or recognition inconsistency (referred to as 'accounting mismatch').

Equity investments :

All equity investments in scope of Ind-AS 109 are measured at fair value. Equity instruments which are held for trading are classified as at FVTPL. For all other equity instruments, the company decides to classify the same either as at FVOCI or FVTPL. The Company makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

If the company decides to classify an equity instrument as at FVOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to profit and loss, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the profit and loss.

Derecognition

A financial asset is primarily derecognised when:
I) The rights to receive cash flows from the asset have expired
II) The company has transferred its right to receive cash flows from the asset to another entity
as the company has no obligation to pay the received cash flows in full without material delay to a third party

a.1.3



under a 'pass-through' arrangement;
and either(a) the company has
transferred substantially all the risks
and rewards of the asset, or (b) the
company has neither transferred nor



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retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

a.1.4

Impairment of financial assets

The company assesses on a forward looking basis the expected credit losses associated with its assets carried at amortised cost. The impairment methodology applied depends on whether there has been a significant increase in the credit risk.

As a practical expedient, the company uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables, as permitted by Ind AS 109. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward-looking estimates. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analysed.

a.2

Financial liabilities

a.2.1

Initial recognition and measurement

All financial liabilities are recognised initially at fair value less transaction costs that are directly attributable to the acquisition of the financial liability.

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 borrowings including bank overdrafts and derivative financial instruments.



a.2.2

Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at amortized cost

After initial measurement, such financial liabilities are subsequently measured at amortized cost using the EIR method. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance costs in the profit or loss. This category generally applies to trade payables and other contractual liabilities.

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the company that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Gains or losses on liabilities held for trading are recognised in the profit or loss.



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Borrowings

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.

a.

Property, Plant & Equipment :

Initial recognition and measurement

Property, Plant and Equipment are stated at cost/ fair value net of Modvat/ Cenvat and include amount added on revaluation less accumulated depreciation, amortisation and impairment loss, if any. Subsequent Expenditure is

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financing cost of qualifying assets till



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commencement of commercial operations, net charges of foreign exchange contracts and adjustments arising up to March 31, 2007 from



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exchange rate variations relating to borrowings attributable to fixed asset are capitalised.

Cost of an item of PPE comprises its purchase price, including import duties and non refundable purchase taxes after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.

Derecognition

An item of Property, Plant and Equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in statement of Profit & Loss in the year the asset is derecognised.

The asset's residual values, useful lives and methods are reviewed, and adjusted if appropriate, at each financial year end.

Investment Properties

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appreciation, initially measured at cost including transaction cost and

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stated at cost net of Modvat/ Cenvat, Value Added Tax and include amount added on revaluation less accumulated depreciation and amortisation based on Straight Line Method, impairment loss, if any. Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any.

Though the Company measures investment property using cost based measurement, the fair value of investment property is disclosed in the notes. Fair values are determined based on valuation performed by qualified and



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experienced Independent Valuer.

Transition to Ind AS:

The company has availed the deemed cost exemption in relation to the Investment Property on the date of transition.

Derecognition:

Investment properties are derecognised either when they have been disposed of or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in profit or loss in the period of derecognition.

C.

Intangible Assets other than Goodwill

Initial recognition and measurement

Intangible assets, namely computer software are amortised on Straight Line Method, over the balance period of Licenses starting from the date of acquisition or commencement of commercial se

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The Company has elected to utilize



the option under Ind AS 101 by not applying the provisions of Ind AS 38 retrospectively and continue to use the previous GAAP carrying amount as a deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of intangible assets as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

Derecognition

An intangible asset is derecognized when no future economic benefits are expected from their use or upon their disposal. Gains and losses on disposal of an item of intangible assets are determined by comparing the proceeds from disposal with the carrying amount of intangible assets and are recognized in the statement of profit and loss.

Depreciation & Amortisation:

(i) Depreciation on Property, Plant and Equipment's
Depreciation on Property, Plant and Equipment's is provided on the Straight Line Method rates over the useful lives as prescribed in the Schedule II to the Companies Act, 2013.
Depreciation on additions to/deductions from property, plant & equipment during the year is charged on pro-rata basis from/up to the month in which the asset is available for use/disposed.

d.



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Name of Assets

... in years

Furniture & Fittings	10 Years
Office Equipment	05 Years
Plant & Machinery	15 Years

(ii) Amortisation:
Intangible Assets are amortized over the remaining on straight line method as per Ind AS – 38 as prescribed in Schedule – II of the Companies Act, 2013. Cost of software recognized as intangible asset, is amortized on straight line method over a period of legal right to use or 3 years, whichever is less.

(iii) Depreciation on Investment Property

Name of Assets	Life in years
Building	60 Years
Leasehold Improvements	99 Years (lease period)

e.

Impairment of Non- Financial Assets :

The carrying amounts of the Company's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment considering the provisions of Ind AS 36 'Impairment of Assets'. If any such indication exists, then the asset's recoverable amount is estimated

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Goodwill and intangible assets that have an indefinite useful life are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they may be impaired. Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognised in prior accounting period is increased / reversed where there is change in the estimate of recoverable value. The recoverable value is higher of net selling price and value in use.

f.

Borrowing Cost :

Borrowing costs that are directly attributable to the acquisition, construction/exploration/development or erection of qualifying assets are capitalized as part of cost of such asset until such time the assets are substantially ready for their intended use. Qualifying assets are assets which take a substantial period of time to get ready for their intended use or sale.

When the Company borrows funds specifically for the purpose of obtaining a qualifying asset, the borrowing costs incurred are capitalized. When Company borrows funds generally and uses them for the purpose of obtaining a qualifying asset, the capitalization of the borrowing costs is computed based on the weighted average cost of general borrowing that are outstanding during the period and used for the acquisition,

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activities necessary to prepare the



qualifying assets for their intended uses are complete. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Income earned on temporary investment of the borrowings pending their expenditure on the qualifying assets is deducted from the borrowing costs eligible for capitalization. Borrowing costs include exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs.



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Other borrowing costs are recognized as an expense in the year in which they are incurred.

g.

Provisions :

A provision is recognized if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost. The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation.



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h.

Employee benefits

Long Term Benefits

I. Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into separate entities and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognized as an employee benefits expense in profit or loss in the period during which services are rendered by employees.

Contributions to defined contribution schemes such as Provident Fund, etc. are charged to the Statement of Profit and Loss, as and when incurred.

II. Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan like gratuity.

The Company's net obligation in respect of defined benefit plans is calculated separately for each plan by estimating the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value. Any unrecognized past service costs and the fair value of

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dates approximating the terms of the Company's obligations and that are



denominated in the same currency in which the benefits are expected to be paid.

The calculation is performed annually by a qualified actuary using the projected unit credit method. When the calculation results in a benefit to the Company, the recognized asset is limited to the total of any unrecognized past service costs and the present value of economic benefits available in the form of any future refunds from the plan or reductions in future contributions to the plan. An economic benefit is available to the Company if it is realizable during the life of the plan, or on settlement of the plan liabilities. Any actuarial gains or losses are recognized in OCI in the period in which they arise.

When the benefits of a plan are improved, the portion of the increased benefit relating to past service by employees is recognized in profit or loss on a straight-line basis over the average period until the benefits become vested. To the extent that the benefits vest



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immediately, the expense is recognized immediately in profit or loss.

III. Other long-term employee benefits

Benefits under the Company's leave encashment constitute other long term employee benefits.

The Company's net obligation in respect of leave encashment is the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations. The calculation is performed using the projected unit credit method. Any actuarial gains or losses are recognized in profit or loss in the period in which they arise.



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Short-term benefits

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. These benefits include compensated absences such as paid annual leave and sickness leave. The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognized as an expense during the period.

j.

Lease

In respect of Operating Leases, lease rentals are expensed on straight line basis with reference to the term of lease unless the payments to the lessor are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases, except for lease rentals pertaining to the period up to the date of commencement of commercial operations, which are capitalised.

Where the lessor effectively retains substantially all risk and benefits of ownership of the leased assets they are classified as operating lease. Operating lease payments are recognised as an expense in the Statement of Profit and Loss.

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In respect of Finance Leases, the lower of the fair value of the assets and present value of the minimum lease rentals is capitalised as Fixed Assets with corresponding amount shown as liabilities for leased assets. The principal component in lease rental in respect of the above is adjusted against liabilities for leased assets and the interest component is recognised as an expense in the year in which the same is incurred except in case of assets used for capital projects where it is capitalised.

k.

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.

Interest income on investment is recognised on time proportion basis. Dividend is considered when right to receive is established.

l.

Foreign Currency Transactions

(i) Transactions denominated in foreign currencies are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

(ii) Foreign currency monetary items (assets and liabilities) are

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(iii) Non-monetary items, which are measured in terms of historical cost denominated in foreign currency, are reported using the exchange rate at the date of the transaction.

(iv) Gains and losses, if any, at the year-end in respect of monetary assets and monetary liabilities are recognised in the Statement of Profit and Loss except in case of gains or losses arising on long term foreign currency monetary items relating to the acquisition of depreciable assets which are added to or deducted from the cost of such assets.

m.

Earnings per share :

In determining Earning per Share, the company considers the net profit after tax and includes the post tax effect of any extra-ordinary / exceptional item. The number of shares used in computing Basic Earnings per Share is the weighted average number of shares, excluding owned by the Trust, outstanding during the period. Dilutive earning per share is computed and disclosed after adjusting effect of all dilutive potential equity shares, if any except when results will be anti dilutive. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date.

Accounting for Taxes on Income :

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the provisions of the Income Tax Act, 1961. Current tax is determined



based on the amount of tax payable in respect of taxable income for the year after taking into consideration benefits admissible under the Income Tax Act, 1961. Current tax expense is recognized in profit or loss except to the extent that it relates to items recognized directly in other comprehensive income or



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equity, in which case it is recognized in OCI or equity.

Deferred tax represents the effect of timing difference between the carrying amount of assets and liabilities in the consolidated financial statement and the corresponding tax base used in computation of taxable income. Deferred Tax Liabilities are generally accounted for all taxable temporary differences. The deferred tax asset is recognised for all deductible temporary differences, carried forward of unused tax credits and unused tax losses, to the extent that is probable that taxable profit will be available against which those deductible temporary differences can be utilised.

Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current income tax assets against current income tax liabilities and when the deferred income tax assets and liabilities relate to income tax levied by the same taxation authority on either the same taxable entity or different taxable entities where there is an intention to settle the balances on a net or simultaneous basis.

Deferred Tax assets / Liabilities are not recognised for initial recognition of Goodwill or of an asset or liability in a transition that is not a business combination and at the time of transaction affects neither the accounting profit nor taxable profit/(loss), MAT credit is recognised as an asset only if there is convincing evidence that the Company will pay normal income tax during the specified period.



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o.

Cash and Cash Equivalents:

Cash comprises of Cash on Hand, Cheques on Hand and demand deposits with Banks. Cash Equivalents are short term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risks of changes in value.

p.

Cash flow statement

Cash flow statement is prepared in accordance with the indirect method prescribed in Ind AS 7 'Statement of Cash Flows'.

q.

Contingent liabilities :

Contingent liabilities are possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Contingent liabilities are disclosed on the basis of judgment of the management/independent experts. These are reviewed at each balance sheet date and are adjusted to reflect the current management estimate.

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r.

Exemptions and exceptions availed

In preparing these Ind AS financial statements, the company has availed certain exemptions and exceptions in accordance with Ind AS 101, as explained below. The resulting difference between the carrying values of the assets and liabilities in the financial statements as at the transition date under Ind AS and previous GAAP have been recognised directly in equity (retained earnings or another appropriate category of equity). This note explains the adjustments made by the company in restating its previous GAAP financial statements, including the Balance Sheet as at April 1, 2015 and the financial statements as at and for the year ended March 31, 2016.

Non-current assets held for sale and discontinued operation

Non-current assets held for sale and discontinued operations Non current assets (or disposal group) are classified as assets held for sale when their carrying amount is to be recovered principally through a sale transaction. Non-current assets (or disposal group) classified as held for sale are measured at the lower of their carrying amount and / or fair value less costs to sell. This condition is regarded as met only when the sale is highly probable and the asset (or disposal group) is available for immediate sale in its present condition, subject only to terms that are usual and customary for sale of such assets and sale is expected to be concluded within twelve months from the date of such classification. Assets and liabilities classified as held for sale are presented separately in the balance sheet. A disposal group qualifies as discontinued operations if it is a component of the company that either has been disposed off or is classified as held for sale, and; represents a separate major line of business or geographical area of operations, or part of a single co-ordinated plan to dispose of a separate major line of business or geographical area of operations, or a subsidiary acquired exclusively with a view to resale. Non-current assets are not depreciated or amortised while they are classified as held for sale. When the group is committed to sale plan involving loss of control of a subsidiary, all of the assets and liabilities of that subsidiary are classified as held for sale. If the criteria described are met, regardless of whether the group will retain a controlling interest in its former subsidiary after the sale. Loss is recognised on any initial or subsequent write down of such non current assets (or disposal group) to fair value less costs to sell. A gain is recognised on any subsequent increase in fair value less costs to sell an asset (or disposal group) but not in excess of any cumulative loss previously recognised. Policies to Balance Sheet and Statement of Profit and Loss If the criteria for assets held for sale are no longer met, it ceases to be classified as held for



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sale and are measured at the lower of (i) its carrying amount before the asset was classified as held for sale, adjusted for any depreciation or any amortisation that would have been recognised had that asset not been classified as held for sale, and (ii) its recoverable amount at the date when the disposal group ceases to be classified as held for sale. A discontinued operation is a component of the entity that has been disposed of or is classified as held for sale and that represents a separate major line of business or geographical area of operations, is part of a single co-ordinated plan to dispose of such a line of business or area of operations, or is a



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Subsidiary acquired exclusively with a view to resale. The results of discontinued operations or presented separately in the Statement of Profit and Loss

Inventories of Stores and Spares

Inventories of stores and spares are accounted for at cost and all other costs incurred in bringing the inventory to their present location and condition, determined on weighted average basis or net realizable value, whichever is less. Net realizable value is the estimated selling price in the ordinary course of business less estimated costs necessary to make the sale



ents
ed by the Government for providing telecom services in rural
ised as other operating income in accordance with relevant
terms and conditions of the scheme and agreement

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Provisions including Asset Retirement Obligation (ARO) and Contingent Liabilities and Contingent Assets

Provisions involving substantial degree of estimation in measurement are recognised when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Provisions are determined by discounting expected future cash flows at the pre tax rate that reflects current market assumptions of time value of money and risk specific to the liability. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made. Asset Retirement Obligation (ARO) relates to removal of electronics equipments when they will be retired from its active use. Provision is recognised based on the best estimate, of the management, of the eventual costs (net of recovery), using discounted cash flow, that relates to such obligation and is adjusted to the cost of such assets. Estimated future costs of decommissioning are reviewed annually and adjusted as appropriate. Changes in the estimated future costs or in the discount rate applied are added to or deducted from the cost of the asset. Contingent Assets are neither recognised nor disclosed in the financial statements of the Company.

Employee Stock Option Scheme

In respect of stock options granted pursuant to the Company's Employee Stock Option Scheme, fair value of the options is treated as discount and accounted as employee compensation cost over the vesting period. Employee compensation cost recognised earlier on grant of options is reversed in the period when the options are surrendered by any employee or lapsed as per the terms of the scheme.



as created an Employee Stock Option Scheme Trust (ESOS) for making share-based payment to its employees. The Company has used ESOS Trust as a vehicle for distributing shares to employees under the ESOS Trust. The ESOS Trust buys shares of the Company from the market, for giving shares to employees. The Company

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treats ESOS Trust as its extension and shares held by ESOS Trust are treated as Treasury Equity. Own equity instruments that are reacquired (Treasury Equity) are recognised at cost and deducted from equity. No gain or loss is recognised in Statement of Profit or Loss, on purchase, sale, issue or cancellation of the Company's own equity instruments. Any difference between carrying amount and consideration, if reissued, is recognised in equity.

Measurement of Fair value of financial instruments

The Company's accounting policies and disclosures require measurement of fair values for the financial instruments. The Company has an established control framework with respect to measurement of fair values. The management regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then the management assesses evidence obtained from third parties to support the conclusion that such valuations meet the requirements of Ind AS, including level in the fair value hierarchy in which such valuations should be classified. When measuring the fair value of a financial asset or a financial liability, the Company uses observable market data as far as possible. Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows. Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities. Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices). Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs). If inputs used to measure fair value of an asset or a liability fall into different levels of fair value hierarchy, then fair value measurement is categorised in its entirety in the same level of fair value hierarchy as the lowest level input that is significant to the entire measurement. The Company recognises transfers between levels of fair value hierarchy at the end of the reporting period during which the change has occurred (Note 2.37.1) for information on detailed disclosures pertaining to the measurement of fair values



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Textual information (28)

Disclosure of significant accounting policies [Text Block]

1.1

Background of the Company:

a.

Corporate Information

Campion Properties Limited ("the Company" or "CAPL"), having CIN number U55101MH2001PLC218815, was incorporated on August 23, 2001 having its registered office at H Block, 1st Floor Dhirubhai Ambani Knowledge City, Navi Mumbai, Thane, Maharashtra 400710.

The company has been formed to carry on business of leasing of property at Maharaja Ranjit Singh Marg for commercial/ business office.

1.1

Basis of preparation of Financial Statements :

a

Statement of Compliance

The financial statements are prepared under historical cost convention in accordance with the generally accepted accounting principles (GAAP) in India and comply with Indian Accounting Standards specified under Section 133 the Companies Act, 2013 ("the Act") read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015, Companies (Indian Accounting Standards) Amendment Rules 2016 and other provisions of the Act, to the extent notified applicable as well as applicable guidance notes and pronouncements of the Institute of Chartered Accountants of India

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b.

Basis of Measurement

These financial statements are prepared in accordance with Indian Accounting Standards (IND ASs) with the going-concern principle and on a historical cost basis except for Certain Financials Assets and Liabilities that are measured at Fair Value (Refer Accounting Policy Regarding Financial Instruments). The methods used to measure fair values are discussed below. The presentation and grouping of individual items in the Balance Sheet, the Statement of Profit & Loss, the Cash Flow statement and the Statement of Changes in Equities are based on the principle of materiality.

The company's accounting policies and disclosures require the measurement of fair values for financial instruments.

The company has an established control framework with respect to the measurement of fair values. The management regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then the management assesses the evidence obtained from the third parties to support the conclusion that such valuations meet the requirements of Ind AS, including the level in the fair value hierarchy in which such valuations should be classified.

When measuring the fair value of a financial asset or a financial liability, the company uses observable

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Level 1: quoted prices (unadjusted)



in active markets for identical assets or liabilities.

Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. The company recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred. (Refer to



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note 21 for information on detailed disclosures pertaining to measurement of fair values)

c. Functional and presentation currency

These financial statements are presented in Indian Rupees which is presentation currency of the company. All amounts have been rounded off to the nearest thousand, unless otherwise stated.

d. Current and non-current classification

The Company presents assets and liabilities in the balance sheet based on
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the normal operating cycle, or
· It is held primarily for the purpose



of trading; or

- It is expected to realise the asset within 12 months after the reporting period; or
- The asset is a cash or equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the



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reporting period.
All other assets are classified as non-current.

Similarly, a liability is classified as current if:

- It is expected to be settled in the normal operating cycle; or
- It is held primarily for the purpose of trading; or
- It is due to be settled within 12 months after the reporting period; or
- The Company does not have an unconditional right to defer the settlement of the liability for at least 12 months after the reporting period.

Terms of a liability that could result in its settlement by the issue of equity instruments at the option of the counterparty does not affect this classification.

All other liabilities are classified as non-current.

Deferred tax assets/liabilities are classified as non-current.



Use of Estimates :

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the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates is recognised in the period in which the results are known / materialised. Estimates and underlying assets are



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reviewed on going basis. Revisions to accounting estimates are recognised prospectively.

1.2

Significant accounting policies

A summary of the significant accounting policies applied in the preparation of the financial statements are as given below. These accounting policies have been applied consistently to all periods presented in the financial statements.

The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 16 & Ind AS 40 retrospectively and continue to use the previous GAAP carrying amount as a deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of property, plant and equipment and investment property as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

a

Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.



a.1.1

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Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

a.1.2

Subsequent measurement

Debt instruments:
Subsequent measurement of debt instruments depends on the company's business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the company classifies its debt instruments:

Debt instruments at amortized cost

A 'debt instrument' is measured at the amortised cost if both the following conditions are met:
a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
b) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in the profit and loss account as interest income or expense.

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Debt instrument measured at fair value through other comprehensive income (FVTOCI):

A 'debt instrument' is classified as at the FVTOCI if both of the following criteria are met:

- a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- b) The asset's contractual cash flows represent SPPI

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the company recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the P&L. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to P&L. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

Debt instrument at FVTPL (Fair value through profit or loss)

Any debt instrument, which does not meet the criteria for categorization as at

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meets amortized cost or FVTOCI criteria, as at FVTPL. However, such



election is allowed only if doing so
reduces or eliminates a



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measurement or recognition inconsistency (referred to as 'accounting mismatch').

Equity investments :

All equity investments in scope of Ind-AS 109 are measured at fair value. Equity instruments which are held for trading are classified as at FVTPL. For all other equity instruments, the company decides to classify the same either as at FVOCI or FVTPL. The Company makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

If the company decides to classify an equity instrument as at FVOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to profit and loss, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the profit and loss.

Derecognition

A financial asset is primarily derecognised when:
I) The rights to receive cash flows from the asset have expired
II) The company has transferred its right to receive cash flows from the asset to another entity
as the company has no obligation to pay the received cash flows in full without material delay to a third party

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a.1.3



under a 'pass-through' arrangement;
and either(a) the company has
transferred substantially all the risks
and rewards of the asset, or (b) the
company has neither transferred nor



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a.1.4

The company assesses on a forward looking basis the expected credit losses associated with its assets carried at amortised cost. The impairment methodology applied depends on whether there has been a significant increase in the credit risk.

As a practical expedient, the company uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables, as permitted by Ind AS 109. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward-looking estimates. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analysed.

a.2

Financial liabilities

a.2.1

Initial recognition and measurement

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a.2.2

Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at amortized cost

After initial measurement, such financial liabilities are subsequently measured at amortized cost using the EIR method. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance costs in the profit or loss. This category generally applies to trade payables and other contractual liabilities.

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the company that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Gains or losses on liabilities held for trading are recognised in the profit or loss.



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Borrowings

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.

a.

Property, Plant & Equipment :

Initial recognition and measurement

Property, Plant and Equipment are stated at cost/ fair value net of Modvat/ Cenvat and include amount added on revaluation less accumulated depreciation, amortisation and impairment loss, if any. Subsequent Expenditure is

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financing cost of qualifying assets till

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commencement of commercial operations, net charges of foreign exchange contracts and adjustments arising up to March 31, 2007 from



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exchange rate variations relating to borrowings attributable to fixed asset are capitalised.

Cost of an item of PPE comprises its purchase price, including import duties and non refundable purchase taxes after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.

Derecognition

An item of Property, Plant and Equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in statement of Profit & Loss in the year the asset is derecognised.

The asset's residual values, useful lives and methods are reviewed, and adjusted if appropriate, at each financial year end.

Investment Properties

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appreciation, initially measured at cost including transaction cost and

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stated at cost net of Modvat/ Cenvat, Value Added Tax and include amount added on revaluation less accumulated depreciation and amortisation based on Straight Line Method, impairment loss, if any. Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any.

Though the Company measures investment property using cost based measurement, the fair value of investment property is disclosed in the notes. Fair values are determined based on valuation performed by qualified and



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experienced Independent Valuer.

Transition to Ind AS:

The company has availed the deemed cost exemption in relation to the Investment Property on the date of transition.

Derecognition:

Investment properties are derecognised either when they have been disposed of or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in profit or loss in the period of derecognition.

C.

Intangible Assets other than Goodwill

Initial recognition and measurement

Intangible assets, namely computer software are amortised on Straight Line Method, over the balance period of Licenses starting from the date of acquisition or commencement of commercial se

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The Company has elected to utilize



the option under Ind AS 101 by not applying the provisions of Ind AS 38 retrospectively and continue to use the previous GAAP carrying amount as a deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of intangible assets as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

Derecognition

An intangible asset is derecognized when no future economic benefits are expected from their use or upon their disposal. Gains and losses on disposal of an item of intangible assets are determined by comparing the proceeds from disposal with the carrying amount of intangible assets and are recognized in the statement of profit and loss.

Depreciation & Amortisation:

(i) Depreciation on Property, Plant and Equipment's
Depreciation on Property, Plant and Equipment's is provided on the Straight Line Method rates over the useful lives as prescribed in the Schedule II to the Companies Act, 2013.
Depreciation on additions to/deductions from property, plant & equipment during the year is charged on pro-rata basis from/up to the month in which the asset is available for use/disposed.

d.



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Name of Assets

... in years

Furniture & Fittings	10 Years
Office Equipment	05 Years
Plant & Machinery	15 Years

(ii) Amortisation:
Intangible Assets are amortized over the remaining on straight line method as per Ind AS – 38 as prescribed in Schedule – II of the Companies Act, 2013. Cost of software recognized as intangible asset, is amortized on straight line method over a period of legal right to use or 3 years, whichever is less.

(iii) Depreciation on Investment Property

Name of Assets	Life in years
Building	60 Years
Leasehold Improvements	99 Years (lease period)

e.

Impairment of Non- Financial Assets
:

The carrying amounts of the Company's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment considering the provisions of Ind AS 36 'Impairment of Assets'. If any such indication exists, then the asset's recoverable amount is estimated

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Goodwill and intangible assets that have an indefinite useful life are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they may be impaired. Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognised in prior accounting period is increased / reversed where there is change in the estimate of recoverable value. The recoverable value is higher of net selling price and value in use.

f.

Borrowing Cost :

Borrowing costs that are directly attributable to the acquisition, construction/exploration/development or erection of qualifying assets are capitalized as part of cost of such asset until such time the assets are substantially ready for their intended use. Qualifying assets are assets which take a substantial period of time to get ready for their intended use or sale.

When the Company borrows funds specifically for the purpose of obtaining a qualifying asset, the borrowing costs incurred are capitalized. When Company borrows funds generally and uses them for the purpose of obtaining a qualifying asset, the capitalization of the borrowing costs is computed based on the weighted average cost of general borrowing that are outstanding during the period and used for the acquisition,

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activities necessary to prepare the



qualifying assets for their intended uses are complete. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Income earned on temporary investment of the borrowings pending their expenditure on the qualifying assets is deducted from the borrowing costs eligible for capitalization. Borrowing costs include exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs.



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Other borrowing costs are recognized as an expense in the year in which they are incurred.

g.

Provisions :

A provision is recognized if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost. The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation.



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h.

Employee benefits

Long Term Benefits

I. Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into separate entities and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognized as an employee benefits expense in profit or loss in the period during which services are rendered by employees.

Contributions to defined contribution schemes such as Provident Fund, etc. are charged to the Statement of Profit and Loss, as and when incurred.

II. Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan like gratuity.

The Company's net obligation in respect of defined benefit plans is calculated separately for each plan by estimating the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value. Any unrecognized past service costs and the fair value of

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dates approximating the terms of the Company's obligations and that are



denominated in the same currency in which the benefits are expected to be paid.

The calculation is performed annually by a qualified actuary using the projected unit credit method. When the calculation results in a benefit to the Company, the recognized asset is limited to the total of any unrecognized past service costs and the present value of economic benefits available in the form of any future refunds from the plan or reductions in future contributions to the plan. An economic benefit is available to the Company if it is realizable during the life of the plan, or on settlement of the plan liabilities. Any actuarial gains or losses are recognized in OCI in the period in which they arise.

When the benefits of a plan are improved, the portion of the increased benefit relating to past service by employees is recognized in profit or loss on a straight-line basis over the average period until the benefits become vested. To the extent that the benefits vest



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immediately, the expense is recognized immediately in profit or loss.

III. Other long-term employee benefits

Benefits under the Company's leave encashment constitute other long term employee benefits.

The Company's net obligation in respect of leave encashment is the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations. The calculation is performed using the projected unit credit method. Any actuarial gains or losses are recognized in profit or loss in the period in which they arise.



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Short-term benefits

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. These benefits include compensated absences such as paid annual leave and sickness leave. The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognized as an expense during the period.

j.

Lease

In respect of Operating Leases, lease rentals are expensed on straight line basis with reference to the term of lease unless the payments to the lessor are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases, except for lease rentals pertaining to the period up to the date of commencement of commercial operations, which are capitalised.

Where the lessor effectively retains substantially all risk and benefits of ownership of the leased assets they are classified as operating lease. Operating lease payments are recognised as an expense in the Statement of Profit and Loss.

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In respect of Finance Leases, the lower of the fair value of the assets and present value of the minimum lease rentals is capitalised as Fixed Assets with corresponding amount shown as liabilities for leased assets. The principal component in lease rental in respect of the above is adjusted against liabilities for leased assets and the interest component is recognised as an expense in the year in which the same is incurred except in case of assets used for capital projects where it is capitalised.

k.

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.

Interest income on investment is recognised on time proportion basis. Dividend is considered when right to receive is established.

l.

Foreign Currency Transactions

(i) Transactions denominated in foreign currencies are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

(ii) Foreign currency monetary items (assets and liabilities) are

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(iii) Non-monetary items, which are measured in terms of historical cost denominated in foreign currency, are reported using the exchange rate at the date of the transaction.

(iv) Gains and losses, if any, at the year-end in respect of monetary assets and monetary liabilities are recognised in the Statement of Profit and Loss except in case of gains or losses arising on long term foreign currency monetary items relating to the acquisition of depreciable assets which are added to or deducted from the cost of such assets.

m.

Earnings per share :

In determining Earning per Share, the company considers the net profit after tax and includes the post tax effect of any extra-ordinary / exceptional item. The number of shares used in computing Basic Earnings per Share is the weighted average number of shares, excluding owned by the Trust, outstanding during the period. Dilutive earning per share is computed and disclosed after adjusting effect of all dilutive potential equity shares, if any except when results will be anti dilutive. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date.

Accounting for Taxes on Income :

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based on the amount of tax payable in respect of taxable income for the year after taking into consideration benefits admissible under the Income Tax Act, 1961. Current tax expense is recognized in profit or loss except to the extent that it relates to items recognized directly in other comprehensive income or



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equity, in which case it is recognized in OCI or equity.

Deferred tax represents the effect of timing difference between the carrying amount of assets and liabilities in the consolidated financial statement and the corresponding tax base used in computation of taxable income. Deferred Tax Liabilities are generally accounted for all taxable temporary differences. The deferred tax asset is recognised for all deductible temporary differences, carried forward of unused tax credits and unused tax losses, to the extent that is probable that taxable profit will be available against which those deductible temporary differences can be utilised.

Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current income tax assets against current income tax liabilities and when the deferred income tax assets and liabilities relate to income tax levied by the same taxation authority on either the same taxable entity or different taxable entities where there is an intention to settle the balances on a net or simultaneous basis.

Deferred Tax assets / Liabilities are not recognised for initial recognition of Goodwill or of an asset or liability in a transition that is not a business combination and at the time of transaction affects neither the accounting profit nor taxable profit/(loss), MAT credit is recognised as an asset only if there is convincing evidence that the Company will pay normal income tax during the specified period.



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o.

Cash and Cash Equivalents:

Cash comprises of Cash on Hand, Cheques on Hand and demand deposits with Banks. Cash Equivalents are short term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risks of changes in value.

p.

Cash flow statement

Cash flow statement is prepared in accordance with the indirect method prescribed in Ind AS 7 'Statement of Cash Flows'.

q.

Contingent liabilities :

Contingent liabilities are possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Contingent liabilities are disclosed on the basis of judgment of the management/independent experts. These are reviewed at each balance sheet date and are adjusted to reflect the current management estimate.

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Exemptions and exceptions availed

In preparing these Ind AS financial statements, the company has availed certain exemptions and exceptions in accordance with Ind AS 101, as explained below. The resulting difference between the carrying values of the assets and liabilities in the financial statements as at the transition date under Ind AS and previous GAAP have been recognised directly in equity (retained earnings or another appropriate category of equity). This note explains the adjustments made by the company in restating its previous GAAP financial statements, including the Balance Sheet as at April 1, 2015 and the financial statements as at and for the year ended March 31, 2016.

Non-current assets held for sale and discontinued operation

Non-current assets held for sale and discontinued operations Non current assets (or disposal group) are classified as assets held for sale when their carrying amount is to be recovered principally through a sale transaction. Non-current assets (or disposal group) classified as held for sale are measured at the lower of their carrying amount and / or fair value less costs to sell. This condition is regarded as met only when the sale is highly probable and the asset (or disposal group) is available for immediate sale in its present condition, subject only to terms that are usual and customary for sale of such assets and sale is expected to be concluded within twelve months from the date of such classification. Assets and liabilities classified as held for sale are presented separately in the balance sheet. A disposal group qualifies as discontinued operations if it is a component of the company that either has been disposed off or is classified as held for sale, and; represents a separate major line of business or geographical area of operations, or part of a single co-ordinated plan to dispose of a separate major line of business or geographical area of operations, or a subsidiary acquired exclusively with a view to resale. Non-current assets are not depreciated or amortised while they are classified as held for sale. When the group is committed to sale plan involving loss of control of a subsidiary, all of the assets and liabilities of that subsidiary are classified as held for sale. If the criteria described are met, regardless of whether the group will retain a controlling interest in its former subsidiary after the sale. Loss is recognised on any initial or subsequent write down of such non current assets (or disposal group) to fair value less costs to sell. A gain is recognised on any subsequent increase in fair value less costs to sell an asset (or disposal group) but not in excess of any cumulative loss previously recognised. Policies to Balance Sheet and Statement of Profit and Loss If the criteria for assets held for sale are no longer met, it ceases to be classified as held for



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sale and are measured at the lower of (i) its carrying amount before the asset was classified as held for sale, adjusted for any depreciation or any amortisation that would have been recognised had that asset not been classified as held for sale, and (ii) its recoverable amount at the date when the disposal group ceases to be classified as held for sale. A discontinued operation is a component of the entity that has been disposed of or is classified as held for sale and that represents a separate major line of business or geographical area of operations, is part of a single co-ordinated plan to dispose of such a line of business or area of operations, or is a



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Subsidiary acquired exclusively with a view to resale. The results of discontinued operations or presented separately in the Statement of Profit and Loss

Inventories of Stores and Spares

Inventories of stores and spares are accounted for at cost and all other costs incurred in bringing the inventory to their present location and condition, determined on weighted average basis or net realizable value, whichever is less. Net realizable value is the estimated selling price in the ordinary course of business less estimated costs necessary to make the sale



...nts
...d by the Government for providing telecom services in rural
...ised as other operating income in accordance with relevant
terms and conditions of the scheme and agreement

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Provisions including Asset Retirement Obligation (ARO) and Contingent Liabilities and Contingent Assets

Provisions involving substantial degree of estimation in measurement are recognised when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Provisions are determined by discounting expected future cash flows at the pre tax rate that reflects current market assumptions of time value of money and risk specific to the liability. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made. Asset Retirement Obligation (ARO) relates to removal of electronics equipments when they will be retired from its active use. Provision is recognised based on the best estimate, of the management, of the eventual costs (net of recovery), using discounted cash flow, that relates to such obligation and is adjusted to the cost of such assets. Estimated future costs of decommissioning are reviewed annually and adjusted as appropriate. Changes in the estimated future costs or in the discount rate applied are added to or deducted from the cost of the asset. Contingent Assets are neither recognised nor disclosed in the financial statements of the Company.

Employee Stock Option Scheme

In respect of stock options granted pursuant to the Company's Employee Stock Option Scheme, fair value of the options is treated as discount and accounted as employee compensation cost over the vesting period. Employee compensation cost recognised earlier on grant of options is reversed in the period when the options are surrendered by any employee or lapsed as per the terms of the scheme.



as created an Employee Stock Option Scheme Trust (ESOS) for making share-based payment to its employees. The Company has used ESOS Trust as a vehicle for distributing shares to employees under the ESOS Trust. The ESOS Trust buys shares of the Company from the market, for giving shares to employees. The Company

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treats ESOS Trust as its extension and shares held by ESOS Trust are treated as Treasury Equity. Own equity instruments that are reacquired (Treasury Equity) are recognised at cost and deducted from equity. No gain or loss is recognised in Statement of Profit or Loss, on purchase, sale, issue or cancellation of the Company's own equity instruments. Any difference between carrying amount and consideration, if reissued, is recognised in equity.

Measurement of Fair value of financial instruments

The Company's accounting policies and disclosures require measurement of fair values for the financial instruments. The Company has an established control framework with respect to measurement of fair values. The management regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then the management assesses evidence obtained from third parties to support the conclusion that such valuations meet the requirements of Ind AS, including level in the fair value hierarchy in which such valuations should be classified. When measuring the fair value of a financial asset or a financial liability, the Company uses observable market data as far as possible. Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows. Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities. Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices). Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs). If inputs used to measure fair value of an asset or a liability fall into different levels of fair value hierarchy, then fair value measurement is categorised in its entirety in the same level of fair value hierarchy as the lowest level input that is significant to the entire measurement. The Company recognises transfers between levels of fair value hierarchy at the end of the reporting period during which the change has occurred (Note 2.37.1) for information on detailed disclosures pertaining to the measurement of fair values



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Textual information (29)

Description of accounting policy for borrowing costs [Text Block]

g. Borrowing Cost :

Borrowing costs that are directly attributable to the acquisition, construction/exploration/ development or erection of qualifying assets are capitalized as part of cost of such asset until such time the assets are substantially ready for their intended use. Qualifying assets are assets which take a substantial period of time to get ready for their intended use or sale.

When the Company borrows funds specifically for the purpose of obtaining a qualifying asset, the borrowing costs incurred are capitalized. When Company borrows funds generally and uses them for the purpose of obtaining a qualifying asset, the capitalization of the borrowing costs is computed based on the weighted average cost of general borrowing that are outstanding during the period and used for the acquisition, construction/exploration or erection of the qualifying asset.

Capitalization of borrowing costs ceases when substantially all the activities necessary to prepare the qualifying assets for their intended uses are complete. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Income earned on temporary investment of the borrowings pending their expenditure on the qualifying assets is deducted from the borrowing costs eligible for capitalization. Borrowing costs include exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs.

Other borrowing costs are recognized as an expense in the year in which they are incurred.



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Textual information (30)

Description of accounting policy for cash flows [Text Block]

o. Cash and Cash Equivalents:

Cash comprises of Cash on Hand, Cheques on Hand and demand deposits with Banks. Cash Equivalents are short term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risks of changes in value.

p. Cash flow statement

Cash flow statement is prepared in accordance with the indirect method prescribed in Ind AS 7 'Statement of Cash Flows'.

Textual information (31)

Description of accounting policy for contingent liabilities and contingent assets [Text Block]

q. Contingent liabilities :

Contingent liabilities are possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Contingent liabilities are disclosed on the basis of judgment of the management/independent experts. These are reviewed at each balance sheet date and are adjusted to reflect the current management estimate.



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Textual information (32)

Description of accounting policy for depreciation expense [Text Block]

e. Depreciation & Amortisation:

(i) Depreciation on Property, Plant and Equipment's

Depreciation on Property, Plant and Equipment's is provided on the Straight Line Method rates over the useful lives as prescribed in the Schedule II to the Companies Act, 2013.

Depreciation on additions to/deductions from property, plant & equipment during the year is charged on pro-rata basis from/up to the month in which the asset is available for use/disposed.

Name of Assets	Life in years
Furniture & Fittings	10 Years
Office Equipment	05 Years
Plant & Machinery	15 Years

(ii) Amortisation:

Intangible Assets are amortized over the remaining on straight line method as per Ind AS – 38 as prescribed in Schedule – II of the Companies Act, 2013. Cost of software recognized as intangible asset, is amortized on straight line method over a period of legal right to use or 3 years, whichever is less.

(iii) Depreciation on Investment Property

Name of Assets	Life in years
	60 Years



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period)

Textual information (33)

Description of accounting policy for earnings per share [Text Block]**m. Earnings per share :**

In determining Earning per Share, the company considers the net profit after tax and includes the post tax effect of any extra-ordinary / exceptional item. The number of shares used in computing Basic Earnings per Share is the weighted average number of shares, excluding owned by the Trust, outstanding during the period. Dilutive earning per share is computed and disclosed after adjusting effect of all dilutive potential equity shares, if any except when results will be anti dilutive. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date.



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Textual information (34)

Description of accounting policy for employee benefits [Text Block]

i. Employee benefits

Long Term Benefits

I. Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into separate entities and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognized as an employee benefits expense in profit or loss in the period during which services are rendered by employees.

Contributions to defined contribution schemes such as Provident Fund, etc. are charged to the Statement of Profit and Loss, as and when incurred.

II. Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan like gratuity.

The Company's net obligation in respect of defined benefit plans is calculated separately for each plan by estimating the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value. Any unrecognized past service costs and the fair value of any plan assets are deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations and that are denominated in the same currency in which the benefits are expected to be paid.

The calculation is performed annually by a qualified actuary using the projected unit credit method. When the calculation results in a benefit to the Company, the recognized asset is limited to the total of any unrecognized past service costs and the present value of economic benefits available in the form of any future refunds from the plan or reductions in future contributions to the plan. An economic benefit is available to the Company if it is realizable during the life of the plan, or on settlement of the plan liabilities. Any actuarial gains or losses are recognized in OCI in the period in which they arise.

When the benefits of a plan are improved, the portion of the increased benefit relating to past service by employees is recognized in profit or loss on a straight-line basis over the average period until the benefits become vested. To the extent that the benefits vest immediately, the expense is recognized immediately in profit or loss.



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III. Other long-term employee benefits

Benefits under the Company's leave encashment constitute other long term employee benefits.

The Company's net obligation in respect of leave encashment is the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations. The calculation is performed using the projected unit credit method. Any actuarial gains or losses are recognized in profit or loss in the period in which they arise.

Short-term benefits

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. These benefits include compensated absences such as paid annual leave and sickness leave. The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognized as an expense during the period.



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Textual information (35)

Description of accounting policy for financial instruments [Text Block]

a Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

a.1 Financial assets

a.1.1 Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

a.1.2 Subsequent measurement

Debt instruments:

Subsequent measurement of debt instruments depends on the company's business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the company classifies its debt instruments:

Debt instruments at amortized cost

A 'debt instrument' is measured at the amortised cost if both the following conditions are met:

- a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- b) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on the asset and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income or loss. The losses arising from impairment are recognised in the profit or loss. Trade and other receivables.



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Debt instrument measured at fair value through other comprehensive income (FVTOCI):

A 'debt instrument' is classified as at the FVTOCI if both of the following criteria are met:

- a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- b) The asset's contractual cash flows represent SPPI

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the company recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the P&L. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to P&L. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

Debt instrument at FVTPL (Fair value through profit or loss)

Any debt instrument, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL. In addition, the company may elect to designate a debt instrument, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as 'accounting mismatch').

Equity investments :

All equity investments in scope of Ind-AS 109 are measured at fair value. Equity instruments which are held for trading are classified as at FVTPL. For all other equity instruments, the company decides to classify the same either as at FVOCI or FVTPL. The Company makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.



any decides to classify an equity instrument as at FVOCI, then dividends, are recognized in the OCI. There is no recycling of the value of investment. However, the Company may transfer the cumu

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Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the profit and loss.

a.1.3 Derecognition

A financial asset is primarily derecognised when:

- I) The rights to receive cash flows from the asset have expired, or
- II) The company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the company has transferred substantially all the risks and rewards of the asset, or (b) the company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

a.1.4 Impairment of financial assets

The company assesses on a forward looking basis the expected credit losses associated with its assets carried at amortised cost. The impairment methodology applied depends on whether there has been a significant increase in the credit risk.

As a practical expedient, the company uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables, as permitted by Ind AS 109. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward-looking estimates. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analysed.



abilities

gnition and measurement

All financial liabilities are recognised initially at fair value, in the case of loans, borrowings and payables, net of directly attributable transaction costs. Financial liabilities include trade and other payables, loans and borrowings

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including bank overdrafts and derivative financial instruments.

a.2.2 Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at amortized cost

After initial measurement, such financial liabilities are subsequently measured at amortized cost using the EIR method. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance costs in the profit or loss. This category generally applies to trade payables and other contractual liabilities.

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the company that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Gains or losses on liabilities held for trading are recognised in the profit or loss.

Borrowings

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.



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Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.

Textual information (36)**Description of accounting policy for foreign currency translation [Text Block]****I. Foreign Currency Transactions**

(i) Transactions denominated in foreign currencies are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

(ii) Foreign currency monetary items (assets and liabilities) are retranslated using the exchange rate prevailing at the reporting date.

(iii) Non-monetary items, which are measured in terms of historical cost denominated in foreign currency, are reported using the exchange rate at the date of the transaction.

(iv) Gains and losses, if any, at the year-end in respect of monetary assets and monetary liabilities are recognised in the Statement of Profit and Loss except in case of gains or losses arising on long term foreign currency monetary items relating to the acquisition of depreciable assets which are added to or deducted from the cost of such assets.

Textual information (37)**Description of accounting policy for functional currency [Text Block]****c. Functional and presentation currency**

al statements are presented in Indian Rupees which is presentation currency of the company. All amounts ended off to the nearest thousand, unless otherwise stated.

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Textual information (38)

Description of accounting policy for impairment of non-financial assets [Text Block]**f. Impairment of Non- Financial Assets :**

The carrying amounts of the Company's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment considering the provisions of Ind AS 36 'Impairment of Assets'. If any such indication exists, then the asset's recoverable amount is estimated.

Goodwill and intangible assets that have an indefinite useful life are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they may be impaired. Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognised in prior accounting period is increased / reversed where there is change in the estimate of recoverable value. The recoverable value is higher of net selling price and value in use.



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Textual information (39)

Description of accounting policy for income tax [Text Block]

n. Accounting for Taxes on Income :

Provision for current tax represents the amount that would be payable based on computation of tax as per the provisions of the Income Tax Act, 1961. Current tax is determined based on the amount of tax payable in respect of taxable income for the year after taking into consideration benefits admissible under the Income Tax Act, 1961. Current tax expense is recognized in profit or loss except to the extent that it relates to items recognized directly in other comprehensive income or equity, in which case it is recognized in OCI or equity.

Deferred tax represents the effect of timing difference between the carrying amount of assets and liabilities in the consolidated financial statement and the corresponding tax base used in computation of taxable income. Deferred Tax Liabilities are generally accounted for all taxable temporary differences. The deferred tax asset is recognised for all deductible temporary differences, carried forward of unused tax credits and unused tax losses, to the extent that is probable that taxable profit will be available against which those deductible temporary differences can be utilised.

Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current income tax assets against current income tax liabilities and when the deferred income tax assets and liabilities relate to income tax levied by the same taxation authority on either the same taxable entity or different taxable entities where there is an intention to settle the balances on a net or simultaneous basis.

Deferred Tax assets / Liabilities are not recognised for initial recognition of Goodwill or of an asset or liability in a transition that is not a business combination and at the time of transaction affects neither the accounting profit nor taxable profit/(loss), MAT credit is recognised as an asset only if there is convincing evidence that the Company will pay normal income tax during the specified period.



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Textual information (40)

Description of accounting policy for intangible assets other than goodwill [Text Block]**d. Intangible Assets other than Goodwill****Initial recognition and measurement**

Intangible assets, namely computer software are amortised on Straight Line Method, over the balance period of Licenses starting from the date of acquisition or commencement of commercial services, whichever is later.

The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 38 retrospectively and continue to use the previous GAAP carrying amount as a deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of intangible assets as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

Derecognition

An intangible asset is derecognized when no future economic benefits are expected from their use or upon their disposal. Gains and losses on disposal of an item of intangible assets are determined by comparing the proceeds from disposal with the carrying amount of intangible assets and are recognized in the statement of profit and loss.



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Textual information (41)

Description of accounting policy for investment property [Text Block]**c. Investment Properties****Initial recognition and measurement:**

Investment Properties are, properties held for rental income and/ or capital appreciation, initially measured at cost including transaction cost and stated at cost net of Modvat/ Cenvat, Value Added Tax and include amount added on revaluation less accumulated depreciation and amortisation based on Straight Line Method, impairment loss, if any. Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any.

Though the Company measures investment property using cost based measurement, the fair value of investment property is disclosed in the notes. Fair values are determined based on valuation performed by qualified and experienced Independent Valuer.

Transition to Ind AS:

The company has availed the deemed cost exemption in relation to the Investment Property on the date of transition.

Derecognition:

Investment properties are derecognised either when they have been disposed of or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in profit or loss in the period of derecognition.



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Textual information (42)

Description of accounting policy for leases [Text Block]

j. Lease

In respect of Operating Leases, lease rentals are expensed on straight line basis with reference to the term of lease unless the payments to the lessor are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases, except for lease rentals pertaining to the period up to the date of commencement of commercial operations, which are capitalised.

Where the lessor effectively retains substantially all risk and benefits of ownership of the leased assets they are classified as operating lease. Operating lease payments are recognised as an expense in the Statement of Profit and Loss.

In respect of Finance Leases, the lower of the fair value of the assets and present value of the minimum lease rentals is capitalised as Fixed Assets with corresponding amount shown as liabilities for leased assets. The principal component in lease rental in respect of the above is adjusted against liabilities for leased assets and the interest component is recognised as an expense in the year in which the same is incurred except in case of assets used for capital projects where it is capitalised.



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Textual information (43)

Description of accounting policy for property, plant and equipment [Text Block]**b. Property, Plant & Equipment :****Initial recognition and measurement**

Property, Plant and Equipment are stated at cost/ fair value net of Modvat/ Cenvat and include amount added on revaluation less accumulated depreciation, amortisation and impairment loss, if any. Subsequent Expenditure is capitalised only if it is probable that future economic benefits associated with the expenditure will flow to the company. All costs including borrowing financing cost of qualifying assets till commencement of commercial operations, net charges of foreign exchange contracts and adjustments arising up to March 31, 2007 from exchange rate variations relating to borrowings attributable to fixed asset are capitalised.

Cost of an item of PPE comprises its purchase price, including import duties and non refundable purchase taxes after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.

Derecognition

An item of Property, Plant and Equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in statement of Profit & Loss in the year the asset is derecognised.

The asset's residual values, useful lives and methods are reviewed, and adjusted if appropriate, at each financial year end.

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Textual information (44)

Description of accounting policy for provisions [Text Block]

h. Provisions :

A provision is recognized if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation.

Textual information (45)

Description of accounting policy for recognition of revenue [Text Block]

k. 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.

Interest income on investment is recognised on time proportion basis. Dividend is considered when right to receive is established.



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Textual information (46)

Description of other accounting policies relevant to understanding of financial statements [Text Block]**d. Current and non-current classification**

The Company presents assets and liabilities in the balance sheet based on current/non-current classification.

An asset is classified as current if:

- It is expected to be realised, or is intended to be sold or consumed, in the normal operating cycle; or
- It is held primarily for the purpose of trading; or
- It is expected to realise the asset within 12 months after the reporting period; or
- The asset is a cash or equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period.

All other assets are classified as non-current.

Similarly, a liability is classified as current if:

- It is expected to be settled in the normal operating cycle; or
- It is held primarily for the purpose of trading; or
- It is due to be settled within 12 months after the reporting period; or
- The Company does not have an unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. Terms of a liability that could result in its settlement by the issue of equity instruments at the option of the counterparty does not affect this classification.

All other liabilities are classified as non-current.

Deferred tax assets/liabilities are classified as non-current.



ates :

tion and presentation of Financial Statements requires estimates:
amount of assets and liabilities and disclosure of contingent liab

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statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates is recognised in the period in which the results are known / materialised. Estimates and underlying assets are reviewed on going basis. Revisions to accounting estimates are recognised prospectively.

1.2 Significant accounting policies

A summary of the significant accounting policies applied in the preparation of the financial statements are as given below. These accounting policies have been applied consistently to all periods presented in the financial statements. The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 16 & Ind AS 40 retrospectively and continue to use the previous GAAP carrying amount as a deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of property, plant and equipment and investment property as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

r. Exemptions and exceptions availed

In preparing these Ind AS financial statements, the company has availed certain exemptions and exceptions in accordance with Ind AS 101, as explained below. The resulting difference between the carrying values of the assets and liabilities in the financial statements as at the transition date under Ind AS and previous GAAP have been recognised directly in equity (retained earnings or another appropriate category of equity). This note explains the adjustments made by the company in restating its previous GAAP financial statements, including the Balance Sheet as at April 1, 2015 and the financial statements as at and for the year ended March 31, 2016.



Ind AS adoption reconciliations

The company has adopted Indian Accounting Standard (Ind AS) from April 2015. The figures for the previous year have also been converted as per Ind AS, but no additional transitional

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adjustments were required as correspond to previous applicable Accounting Standards. Hence, no reconciliation item has been shown.

[610200] Notes - Corporate information and statement of IndAs compliance

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of corporate information notes and other explanatory information [TextBlock]		Textual information (47) [See below]
Statement of Ind AS compliance [TextBlock]	Textual information (48) [See below]	Textual information (49) [See below]
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Disclosure of significant accounting policies [TextBlock]	Textual information (50) [See below]	Textual information (51) [See below]
Description of other accounting policies relevant to understanding of financial statements [TextBlock]		Textual information (52) [See below]

Textual information (47)

Disclosure of corporate information notes and other explanatory information [Text Block]

a. Corporate Information

Campion Properties Limited ("the Company" or "CAPL"), having CIN number U55101MH2001PLC218815, was incorporated on August 23, 2001 having its registered office at H Block, 1st Floor Dhirubhai Ambani Knowledge City, Navi Mumbai, Thane, Maharashtra 400710.

The company has been formed to carry on business of leasing of property at Maharaja Ranjit Singh Marg for commercial/ business office.



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Textual information (48)

Statement of Ind AS compliance [Text Block]

1.1 Basis of preparation of Financial Statements :

a Statement of Compliance

The financial statements are prepared under historical cost convention in accordance with the generally accepted accounting principles (GAAP) in India and comply with Indian Accounting Standards specified under Section 133 the Companies Act, 2013 ("the Act") read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015, Companies (Indian Accounting Standards) Amendment Rules 2016 and other provisions of the Act, to the extent notified applicable as well as applicable guidance notes and pronouncements of the Institute of Chartered Accountants of India (ICAI).

Textual information (49)

Statement of Ind AS compliance [Text Block]

1.1 Basis of preparation of Financial Statements :

a Statement of Compliance

The financial statements are prepared under historical cost convention in accordance with the generally accepted accounting principles (GAAP) in India and comply with Indian Accounting Standards specified under Section 133 the Companies Act, 2013 ("the Act") read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015, Companies (Indian Accounting Standards) Amendment Rules 2016 and other provisions of the Act, to the extent notified applicable as well as applicable guidance notes and pronouncements of the Institute of Chartered Accountants of India (ICAI).



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Textual information (50)

Disclosure of significant accounting policies [Text Block]

1.1

Background of the Company:

a.

Corporate Information

Campion Properties Limited ("the Company" or "CAPL"), having CIN number U55101MH2001PLC218815, was incorporated on August 23, 2001 having its registered office at H Block, 1st Floor Dhirubhai Ambani Knowledge City, Navi Mumbai, Thane, Maharashtra 400710.

The company has been formed to carry on business of leasing of property at Maharaja Ranjit Singh Marg for commercial/ business office.

1.1

Basis of preparation of Financial Statements :

a

Statement of Compliance

The financial statements are prepared under historical cost convention in accordance with the generally accepted accounting principles (GAAP) in India and comply with Indian Accounting Standards specified under Section 133 the Companies Act, 2013 ("the Act") read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015, Companies (Indian Accounting Standards) Amendment Rules 2016 and other provisions of the Act, to the extent notified applicable as well as applicable guidance notes and pronouncements of the Institute of Chartered Accountants of India

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b.

Basis of Measurement

These financial statements are prepared in accordance with Indian Accounting Standards (IND ASs) with the going-concern principle and on a historical cost basis except for Certain Financial Assets and Liabilities that are measured at Fair Value (Refer Accounting Policy Regarding Financial Instruments). The methods used to measure fair values are discussed below. The presentation and grouping of individual items in the Balance Sheet, the Statement of Profit & Loss, the Cash Flow statement and the Statement of Changes in Equities are based on the principle of materiality.

The company's accounting policies and disclosures require the measurement of fair values for financial instruments.

The company has an established control framework with respect to the measurement of fair values. The management regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then the management assesses the evidence obtained from the third parties to support the conclusion that such valuations meet the requirements of Ind AS, including the level in the fair value hierarchy in which such valuations should be classified.

When measuring the fair value of a financial asset or a financial liability, the company uses observable

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Level 1: quoted prices (unadjusted)



in active markets for identical assets or liabilities.
Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).
Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. The company recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred. (Refer to



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note 21 for information on detailed disclosures pertaining to measurement of fair values)

c. Functional and presentation currency

These financial statements are presented in Indian Rupees which is presentation currency of the company. All amounts have been rounded off to the nearest thousand, unless otherwise stated.

d. Current and non-current classification

The Company presents assets and liabilities in the balance sheet based on
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the normal operating cycle, or
· It is held primarily for the purpose



of trading; or

- It is expected to realise the asset within 12 months after the reporting period; or
- The asset is a cash or equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the



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reporting period.
All other assets are classified as non-current.

Similarly, a liability is classified as current if:

- It is expected to be settled in the normal operating cycle; or
- It is held primarily for the purpose of trading; or
- It is due to be settled within 12 months after the reporting period; or
- The Company does not have an unconditional right to defer the settlement of the liability for at least 12 months after the reporting period.

Terms of a liability that could result in its settlement by the issue of equity instruments at the option of the counterparty does not affect this classification.

All other liabilities are classified as non-current.

Deferred tax assets/liabilities are classified as non-current.



Use of Estimates :

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the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates is recognised in the period in which the results are known / materialised. Estimates and underlying assets are



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reviewed on going basis. Revisions to accounting estimates are recognised prospectively.

1.2

Significant accounting policies

A summary of the significant accounting policies applied in the preparation of the financial statements are as given below. These accounting policies have been applied consistently to all periods presented in the financial statements.

The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 16 & Ind AS 40 retrospectively and continue to use the previous GAAP carrying amount as a deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of property, plant and equipment and investment property as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

a

Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.



a.1.1

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Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

a.1.2

Subsequent measurement

Debt instruments:
Subsequent measurement of debt instruments depends on the company's business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the company classifies its debt instruments:

Debt instruments at amortized cost

A 'debt instrument' is measured at the amortised cost if both the following conditions are met:
a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
b) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in the profit and loss account as interest income or expense.

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Debt instrument measured at fair value through other comprehensive income (FVTOCI):

A 'debt instrument' is classified as at the FVTOCI if both of the following criteria are met:

- a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- b) The asset's contractual cash flows represent SPPI

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the company recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the P&L. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to P&L. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

Debt instrument at FVTPL (Fair value through profit or loss)

Any debt instrument, which does not meet the criteria for categorization as at

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 meets amortized cost or FVTPL criteria, as at FVTPL. However, such



election is allowed only if doing so
reduces or eliminates a



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measurement or recognition inconsistency (referred to as 'accounting mismatch').

Equity investments :

All equity investments in scope of Ind-AS 109 are measured at fair value. Equity instruments which are held for trading are classified as at FVTPL. For all other equity instruments, the company decides to classify the same either as at FVOCI or FVTPL. The Company makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

If the company decides to classify an equity instrument as at FVOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to profit and loss, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the profit and loss.

Derecognition

A financial asset is primarily derecognised when:

I) The rights to receive cash flows

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to pay the received cash flows in full without material delay to a third party

a.1.3



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under a 'pass-through' arrangement;
and either(a) the company has
transferred substantially all the risks
and rewards of the asset, or (b) the
company has neither transferred nor



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retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

a.1.4

Impairment of financial assets

The company assesses on a forward looking basis the expected credit losses associated with its assets carried at amortised cost. The impairment methodology applied depends on whether there has been a significant increase in the credit risk.

As a practical expedient, the company uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables, as permitted by Ind AS 109. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward-looking estimates. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analysed.

a.2

Financial liabilities

a.2.1

Initial recognition and measurement

All financial liabilities are recognised initially at fair value less transaction costs that are directly attributable to the liability.

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borrowings including bank overdrafts and derivative financial instruments.



a.2.2

Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at amortized cost

After initial measurement, such financial liabilities are subsequently measured at amortized cost using the EIR method. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance costs in the profit or loss. This category generally applies to trade payables and other contractual liabilities.

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the company that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Gains or losses on liabilities held for trading are recognised in the profit or loss.



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Borrowings

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.

a.

Property, Plant & Equipment :

Initial recognition and measurement

Property, Plant and Equipment are stated at cost/ fair value net of Modvat/ Cenvat and include amount added on revaluation less accumulated depreciation, amortisation and impairment loss, if any. Subsequent Expenditure is

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commencement of commercial operations, net charges of foreign exchange contracts and adjustments arising up to March 31, 2007 from



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exchange rate variations relating to borrowings attributable to fixed asset are capitalised.

Cost of an item of PPE comprises its purchase price, including import duties and non refundable purchase taxes after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.

Derecognition

An item of Property, Plant and Equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in statement of Profit & Loss in the year the asset is derecognised.

The asset's residual values, useful lives and methods are reviewed, and adjusted if appropriate, at each financial year end.

Investment Properties

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appreciation, initially measured at cost including transaction cost and

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stated at cost net of Modvat/ Cenvat, Value Added Tax and include amount added on revaluation less accumulated depreciation and amortisation based on Straight Line Method, impairment loss, if any. Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any.

Though the Company measures investment property using cost based measurement, the fair value of investment property is disclosed in the notes. Fair values are determined based on valuation performed by qualified and



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experienced Independent Valuer.

Transition to Ind AS:

The company has availed the deemed cost exemption in relation to the Investment Property on the date of transition.

Derecognition:

Investment properties are derecognised either when they have been disposed of or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in profit or loss in the period of derecognition.

C.

Intangible Assets other than Goodwill

Initial recognition and measurement

Intangible assets, namely computer software are amortised on Straight Line Method, over the balance period of Licenses starting from the date of acquisition or commencement of commercial se

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The Company has elected to utilize



the option under Ind AS 101 by not applying the provisions of Ind AS 38 retrospectively and continue to use the previous GAAP carrying amount as a deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of intangible assets as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

Derecognition

An intangible asset is derecognized when no future economic benefits are expected from their use or upon their disposal. Gains and losses on disposal of an item of intangible assets are determined by comparing the proceeds from disposal with the carrying amount of intangible assets and are recognized in the statement of profit and loss.

Depreciation & Amortisation:

(i) Depreciation on Property, Plant and Equipment's
Depreciation on Property, Plant and Equipment's is provided on the Straight Line Method rates over the useful lives as prescribed in the Schedule II to the Companies Act, 2013.
Depreciation on additions to/deductions from property, plant & equipment during the year is charged on pro-rata basis from/up to the month in which the asset is available for use/disposed.

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Name of Assets

... in years

Furniture & Fittings	10 Years
Office Equipment	05 Years
Plant & Machinery	15 Years

(ii) Amortisation:
Intangible Assets are amortized over the remaining on straight line method as per Ind AS – 38 as prescribed in Schedule – II of the Companies Act, 2013. Cost of software recognized as intangible asset, is amortized on straight line method over a period of legal right to use or 3 years, whichever is less.

(iii) Depreciation on Investment Property

Name of Assets	Life in years
Building	60 Years
Leasehold Improvements	99 Years (lease period)

e.

Impairment of Non- Financial Assets
:

The carrying amounts of the Company's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment considering the provisions of Ind AS 36 'Impairment of Assets'. If any such indication exists, then the asset's recoverable amount is estimated

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Goodwill and intangible assets that have an indefinite useful life are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they may be impaired. Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognised in prior accounting period is increased / reversed where there is change in the estimate of recoverable value. The recoverable value is higher of net selling price and value in use.

f.

Borrowing Cost :

Borrowing costs that are directly attributable to the acquisition, construction/exploration/development or erection of qualifying assets are capitalized as part of cost of such asset until such time the assets are substantially ready for their intended use. Qualifying assets are assets which take a substantial period of time to get ready for their intended use or sale.

When the Company borrows funds specifically for the purpose of obtaining a qualifying asset, the borrowing costs incurred are capitalized. When Company borrows funds generally and uses them for the purpose of obtaining a qualifying asset, the capitalization of the borrowing costs is computed based on the weighted average cost of general borrowing that are outstanding during the period and used for the acquisition,

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activities necessary to prepare the



qualifying assets for their intended uses are complete. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Income earned on temporary investment of the borrowings pending their expenditure on the qualifying assets is deducted from the borrowing costs eligible for capitalization. Borrowing costs include exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs.



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Other borrowing costs are recognized as an expense in the year in which they are incurred.

g.

Provisions :

A provision is recognized if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost. The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation.



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h.

Employee benefits

Long Term Benefits

I. Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into separate entities and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognized as an employee benefits expense in profit or loss in the period during which services are rendered by employees.

Contributions to defined contribution schemes such as Provident Fund, etc. are charged to the Statement of Profit and Loss, as and when incurred.

II. Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan like gratuity.

The Company's net obligation in respect of defined benefit plans is calculated separately for each plan by estimating the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value. Any unrecognized past service costs and the fair value of

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dates approximating the terms of the Company's obligations and that are



denominated in the same currency in which the benefits are expected to be paid.

The calculation is performed annually by a qualified actuary using the projected unit credit method. When the calculation results in a benefit to the Company, the recognized asset is limited to the total of any unrecognized past service costs and the present value of economic benefits available in the form of any future refunds from the plan or reductions in future contributions to the plan. An economic benefit is available to the Company if it is realizable during the life of the plan, or on settlement of the plan liabilities. Any actuarial gains or losses are recognized in OCI in the period in which they arise.

When the benefits of a plan are improved, the portion of the increased benefit relating to past service by employees is recognized in profit or loss on a straight-line basis over the average period until the benefits become vested. To the extent that the benefits vest



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immediately, the expense is recognized immediately in profit or loss.

III. Other long-term employee benefits

Benefits under the Company's leave encashment constitute other long term employee benefits.

The Company's net obligation in respect of leave encashment is the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations. The calculation is performed using the projected unit credit method. Any actuarial gains or losses are recognized in profit or loss in the period in which they arise.



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Short-term benefits

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. These benefits include compensated absences such as paid annual leave and sickness leave. The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognized as an expense during the period.

j.

Lease

In respect of Operating Leases, lease rentals are expensed on straight line basis with reference to the term of lease unless the payments to the lessor are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases, except for lease rentals pertaining to the period up to the date of commencement of commercial operations, which are capitalised.

Where the lessor effectively retains substantially all risk and benefits of ownership of the leased assets they are classified as operating lease. Operating lease payments are recognised as an expense in the Statement of Profit and Loss.

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In respect of Finance Leases, the lower of the fair value of the assets and present value of the minimum lease rentals is capitalised as Fixed Assets with corresponding amount shown as liabilities for leased assets. The principal component in lease rental in respect of the above is adjusted against liabilities for leased assets and the interest component is recognised as an expense in the year in which the same is incurred except in case of assets used for capital projects where it is capitalised.

k.

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.

Interest income on investment is recognised on time proportion basis. Dividend is considered when right to receive is established.

l.

Foreign Currency Transactions

(i) Transactions denominated in foreign currencies are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

(ii) Foreign currency monetary items (assets and liabilities) are

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(iii) Non-monetary items, which are measured in terms of historical cost denominated in foreign currency, are reported using the exchange rate at the date of the transaction.

(iv) Gains and losses, if any, at the year-end in respect of monetary assets and monetary liabilities are recognised in the Statement of Profit and Loss except in case of gains or losses arising on long term foreign currency monetary items relating to the acquisition of depreciable assets which are added to or deducted from the cost of such assets.

m.

Earnings per share :

In determining Earning per Share, the company considers the net profit after tax and includes the post tax effect of any extra-ordinary / exceptional item. The number of shares used in computing Basic Earnings per Share is the weighted average number of shares, excluding owned by the Trust, outstanding during the period. Dilutive earning per share is computed and disclosed after adjusting effect of all dilutive potential equity shares, if any except when results will be anti dilutive. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date.

Accounting for Taxes on Income :

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Pr the ba the provisions of the Income Tax Act, 1961. Current tax is determined

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based on the amount of tax payable in respect of taxable income for the year after taking into consideration benefits admissible under the Income Tax Act, 1961. Current tax expense is recognized in profit or loss except to the extent that it relates to items recognized directly in other comprehensive income or



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equity, in which case it is recognized in OCI or equity.

Deferred tax represents the effect of timing difference between the carrying amount of assets and liabilities in the consolidated financial statement and the corresponding tax base used in computation of taxable income. Deferred Tax Liabilities are generally accounted for all taxable temporary differences. The deferred tax asset is recognised for all deductible temporary differences, carried forward of unused tax credits and unused tax losses, to the extent that is probable that taxable profit will be available against which those deductible temporary differences can be utilised.

Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current income tax assets against current income tax liabilities and when the deferred income tax assets and liabilities relate to income tax levied by the same taxation authority on either the same taxable entity or different taxable entities where there is an intention to settle the balances on a net or simultaneous basis.

Deferred Tax assets / Liabilities are not recognised for initial recognition of Goodwill or of an asset or liability in a transition that is not a business combination and at the time of transaction affects neither the accounting profit nor taxable profit/(loss), MAT credit is recognised as an asset only if there is convincing evidence that the Company will pay normal income tax during the specified period.



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o.

Cash and Cash Equivalents:

Cash comprises of Cash on Hand, Cheques on Hand and demand deposits with Banks. Cash Equivalents are short term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risks of changes in value.

p.

Cash flow statement

Cash flow statement is prepared in accordance with the indirect method prescribed in Ind AS 7 'Statement of Cash Flows'.

q.

Contingent liabilities :

Contingent liabilities are possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Contingent liabilities are disclosed on the basis of judgment of the management/independent experts. These are reviewed at each balance sheet date and are adjusted to reflect the current management estimate.

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r.

Exemptions and exceptions availed

In preparing these Ind AS financial statements, the company has availed certain exemptions and exceptions in accordance with Ind AS 101, as explained below. The resulting difference between the carrying values of the assets and liabilities in the financial statements as at the transition date under Ind AS and previous GAAP have been recognised directly in equity (retained earnings or another appropriate category of equity). This note explains the adjustments made by the company in restating its previous GAAP financial statements, including the Balance Sheet as at April 1, 2015 and the financial statements as at and for the year ended March 31, 2016.

Non-current assets held for sale and discontinued operation

Non-current assets held for sale and discontinued operations Non current assets (or disposal group) are classified as assets held for sale when their carrying amount is to be recovered principally through a sale transaction. Non-current assets (or disposal group) classified as held for sale are measured at the lower of their carrying amount and / or fair value less costs to sell. This condition is regarded as met only when the sale is highly probable and the asset (or disposal group) is available for immediate sale in its present condition, subject only to terms that are usual and customary for sale of such assets and sale is expected to be concluded within twelve months from the date of such classification. Assets and liabilities classified as held for sale are presented separately in the balance sheet. A disposal group qualifies as discontinued operations if it is a component of the company that either has been disposed off or is classified as held for sale, and; represents a separate major line of business or geographical area of operations, or part of a single co-ordinated plan to dispose of a separate major line of business or geographical area of operations, or a subsidiary acquired exclusively with a view to resale. Non-current assets are not depreciated or amortised while they are classified as held for sale. When the group is committed to sale plan involving loss of control of a subsidiary, all of liabilities of that subsidiary are classified as held for sale. If the above conditions described are met, regardless of whether the group will retain a controlling interest in its former subsidiary after the sale. Loss is recognised on the initial or subsequent write down of such non current assets (or disposal group) to fair value less costs to sell. A gain is recognised on any subsequent increase in fair value less costs to sell an asset (or disposal group) but not in excess of any cumulative loss previously recognised. Policies to Balance Sheet and Statement of Profit and Loss If the criteria for assets held for sale are no longer met, it ceases to be classified as held for



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sale and are measured at the lower of (i) its carrying amount before the asset was classified as held for sale, adjusted for any depreciation or any amortisation that would have been recognised had that asset not been classified as held for sale, and (ii) its recoverable amount at the date when the disposal group ceases to be classified as held for sale. A discontinued operation is a component of the entity that has been disposed of or is classified as held for sale and that represents a separate major line of business or geographical area of operations, is part of a single co-ordinated plan to dispose of such a line of business or area of operations, or is a



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Subsidiary acquired exclusively with a view to resale. The results of discontinued operations or presented separately in the Statement of Profit and Loss

Inventories of Stores and Spares

Inventories of stores and spares are accounted for at cost and all other costs incurred in bringing the inventory to their present location and condition, determined on weighted average basis or net realizable value, whichever is less. Net realizable value is the estimated selling price in the ordinary course of business less estimated costs necessary to make the sale



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...d by the Government for providing telecom services in rural
...ised as other operating income in accordance with relevant
terms and conditions of the scheme and agreement

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Provisions including Asset Retirement Obligation (ARO) and Contingent Liabilities and Contingent Assets

Provisions involving substantial degree of estimation in measurement are recognised when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Provisions are determined by discounting expected future cash flows at the pre tax rate that reflects current market assumptions of time value of money and risk specific to the liability. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made. Asset Retirement Obligation (ARO) relates to removal of electronics equipments when they will be retired from its active use. Provision is recognised based on the best estimate, of the management, of the eventual costs (net of recovery), using discounted cash flow, that relates to such obligation and is adjusted to the cost of such assets. Estimated future costs of decommissioning are reviewed annually and adjusted as appropriate. Changes in the estimated future costs or in the discount rate applied are added to or deducted from the cost of the asset. Contingent Assets are neither recognised nor disclosed in the financial statements of the Company.

Employee Stock Option Scheme

In respect of stock options granted pursuant to the Company's Employee Stock Option Scheme, fair value of the options is treated as discount and accounted as employee compensation cost over the vesting period. Employee compensation cost recognised earlier on grant of options is reversed in the period when the options are surrendered by any employee or lapsed as per the terms of the scheme.



as created an Employee Stock Option Scheme Trust (ESOS) for making share-based payment to its employees. The Company has used ESOS Trust as a vehicle for distributing shares to employees under the ESOS Trust. The ESOS Trust buys shares of the Company from the market, for giving shares to employees. The Company

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treats ESOS Trust as its extension and shares held by ESOS Trust are treated as Treasury Equity. Own equity instruments that are reacquired (Treasury Equity) are recognised at cost and deducted from equity. No gain or loss is recognised in Statement of Profit or Loss, on purchase, sale, issue or cancellation of the Company's own equity instruments. Any difference between carrying amount and consideration, if reissued, is recognised in equity.

Measurement of Fair value of financial instruments

The Company's accounting policies and disclosures require measurement of fair values for the financial instruments. The Company has an established control framework with respect to measurement of fair values. The management regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then the management assesses evidence obtained from third parties to support the conclusion that such valuations meet the requirements of Ind AS, including level in the fair value hierarchy in which such valuations should be classified. When measuring the fair value of a financial asset or a financial liability, the Company uses observable market data as far as possible. Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows. Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities. Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices). Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs). If inputs used to measure fair value of an asset or a liability fall into different levels of fair value hierarchy, then fair value measurement is categorised in its entirety in the same level of fair value hierarchy as the lowest level input that is significant to the entire measurement. The Company recognises transfers between levels of fair value hierarchy at the end of the reporting period during which the change has occurred (Note 2.37.1) for information on detailed disclosures pertaining to the measurement of fair values



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Textual information (51)

Disclosure of significant accounting policies [Text Block]

1.1	Background of the Company:
a.	Corporate Information Campion Properties Limited ("the Company" or "CAPL"), having CIN number U55101MH2001PLC218815, was incorporated on August 23, 2001 having its registered office at H Block, 1st Floor Dhirubhai Ambani Knowledge City, Navi Mumbai, Thane, Maharashtra 400710. The company has been formed to carry on business of leasing of property at Maharaja Ranjit Singh Marg for commercial/ business office.
1.1	Basis of preparation of Financial Statements :
a	Statement of Compliance The financial statements are prepared under historical cost convention in accordance with the generally accepted accounting principles (GAAP) in India and comply with Indian Accounting Standards specified under Section 133 the Companies Act,2013 ("the Act") read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015, Companies (Indian Accounting Standards) Amendment Rules 2016 and other provisions of the Act, to the extent notified applicable as well as applicable guidance notes and pronouncements of the Institute of Chartered Accountants of India (IC TRUE COPY H. Srinathrao) THIS ANNEXURE IS THE TRUE COPY OF THE ORIGINAL DOCUMENT



b.

Basis of Measurement

These financial statements are prepared in accordance with Indian Accounting Standards (IND ASs) with the going-concern principle and on a historical cost basis except for Certain Financial Assets and Liabilities that are measured at Fair Value (Refer Accounting Policy Regarding Financial Instruments). The methods used to measure fair values are discussed below. The presentation and grouping of individual items in the Balance Sheet, the Statement of Profit & Loss, the Cash Flow statement and the Statement of Changes in Equities are based on the principle of materiality.

The company's accounting policies and disclosures require the measurement of fair values for financial instruments.

The company has an established control framework with respect to the measurement of fair values. The management regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then the management assesses the evidence obtained from the third parties to support the conclusion that such valuations meet the requirements of Ind AS, including the level in the fair value hierarchy in which such valuations should be classified.

When measuring the fair value of a financial asset or a financial liability, the company uses observable

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Level 1: quoted prices (unadjusted)



in active markets for identical assets or liabilities.
Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).
Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. The company recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred. (Refer to



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note 21 for information on detailed disclosures pertaining to measurement of fair values)

c. Functional and presentation currency

These financial statements are presented in Indian Rupees which is presentation currency of the company. All amounts have been rounded off to the nearest thousand, unless otherwise stated.

d. Current and non-current classification

The Company presents assets and liabilities in the balance sheet based on
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the normal operating cycle, or
· It is held primarily for the purpose



of trading; or

- It is expected to realise the asset within 12 months after the reporting period; or
- The asset is a cash or equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the



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reporting period.
All other assets are classified as non-current.

Similarly, a liability is classified as current if:

- It is expected to be settled in the normal operating cycle; or
- It is held primarily for the purpose of trading; or
- It is due to be settled within 12 months after the reporting period; or
- The Company does not have an unconditional right to defer the settlement of the liability for at least 12 months after the reporting period.

Terms of a liability that could result in its settlement by the issue of equity instruments at the option of the counterparty does not affect this classification.

All other liabilities are classified as non-current.

Deferred tax assets/liabilities are classified as non-current.



Use of Estimates :

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the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates is recognised in the period in which the results are known / materialised. Estimates and underlying assets are



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reviewed on going basis. Revisions to accounting estimates are recognised prospectively.

1.2

Significant accounting policies

A summary of the significant accounting policies applied in the preparation of the financial statements are as given below. These accounting policies have been applied consistently to all periods presented in the financial statements.

The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 16 & Ind AS 40 retrospectively and continue to use the previous GAAP carrying amount as a deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of property, plant and equipment and investment property as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

a

Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.



a.1.1

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Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

a.1.2

Subsequent measurement

Debt instruments:
Subsequent measurement of debt instruments depends on the company's business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the company classifies its debt instruments:

Debt instruments at amortized cost

A 'debt instrument' is measured at the amortised cost if both the following conditions are met:
a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
b) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in the profit and loss account as interest income or expense.

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Debt instrument measured at fair value through other comprehensive income (FVTOCI):

A 'debt instrument' is classified as at the FVTOCI if both of the following criteria are met:

- a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- b) The asset's contractual cash flows represent SPPI

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the company recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the P&L. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to P&L. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

Debt instrument at FVTPL (Fair value through profit or loss)

Any debt instrument, which does not meet the criteria for categorization as at

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meets amortized cost or FVTOCI criteria, as at FVTPL. However, such



election is allowed only if doing so
reduces or eliminates a



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measurement or recognition inconsistency (referred to as 'accounting mismatch').

Equity investments :

All equity investments in scope of Ind-AS 109 are measured at fair value. Equity instruments which are held for trading are classified as at FVTPL. For all other equity instruments, the company decides to classify the same either as at FVOCI or FVTPL. The Company makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

If the company decides to classify an equity instrument as at FVOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to profit and loss, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the profit and loss.

Derecognition

A financial asset is primarily derecognised when:
I) The rights to receive cash flows from the asset have expired
II) The company has transferred its right to receive cash flows from the asset to another entity
as the company has no obligation to pay the received cash flows in full without material delay to a third party

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a.1.3



under a 'pass-through' arrangement;
and either(a) the company has
transferred substantially all the risks
and rewards of the asset, or (b) the
company has neither transferred nor



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retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

a.1.4

Impairment of financial assets

The company assesses on a forward looking basis the expected credit losses associated with its assets carried at amortised cost. The impairment methodology applied depends on whether there has been a significant increase in the credit risk.

As a practical expedient, the company uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables, as permitted by Ind AS 109. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward-looking estimates. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analysed.

a.2

Financial liabilities

a.2.1

Initial recognition and measurement

All financial liabilities are recognised initially at fair value less transaction costs that are directly attributable to the liability.

Financial liabilities are classified as current liabilities if they are due or payable within twelve months from the reporting date, and as non-current liabilities otherwise.



a.2.2

Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at amortized cost

After initial measurement, such financial liabilities are subsequently measured at amortized cost using the EIR method. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance costs in the profit or loss. This category generally applies to trade payables and other contractual liabilities.

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the company that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Gains or losses on liabilities held for trading are recognised in the profit or loss.



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Borrowings

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.

a.

Property, Plant & Equipment :

Initial recognition and measurement

Property, Plant and Equipment are stated at cost/ fair value net of Modvat/ Cenvat and include amount added on revaluation less accumulated depreciation, amortisation and impairment loss, if any. Subsequent Expenditure is

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co
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financing cost of qualifying assets till

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commencement of commercial operations, net charges of foreign exchange contracts and adjustments arising up to March 31, 2007 from



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exchange rate variations relating to borrowings attributable to fixed asset are capitalised.

Cost of an item of PPE comprises its purchase price, including import duties and non refundable purchase taxes after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.

Derecognition

An item of Property, Plant and Equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in statement of Profit & Loss in the year the asset is derecognised.

The asset's residual values, useful lives and methods are reviewed, and adjusted if appropriate, at each financial year end.

Investment Properties

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appreciation, initially measured at cost including transaction cost and

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stated at cost net of Modvat/ Cenvat, Value Added Tax and include amount added on revaluation less accumulated depreciation and amortisation based on Straight Line Method, impairment loss, if any. Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any.

Though the Company measures investment property using cost based measurement, the fair value of investment property is disclosed in the notes. Fair values are determined based on valuation performed by qualified and



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experienced Independent Valuer.

Transition to Ind AS:

The company has availed the deemed cost exemption in relation to the Investment Property on the date of transition.

Derecognition:

Investment properties are derecognised either when they have been disposed of or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in profit or loss in the period of derecognition.

C.

Intangible Assets other than Goodwill

Initial recognition and measurement

Intangible assets, namely computer software are amortised on Straight Line Method, over the balance period of Licenses starting from the date of acquisition or commencement of commercial se

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The Company has elected to utilize



the option under Ind AS 101 by not applying the provisions of Ind AS 38 retrospectively and continue to use the previous GAAP carrying amount as a deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of intangible assets as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

Derecognition

An intangible asset is derecognized when no future economic benefits are expected from their use or upon their disposal. Gains and losses on disposal of an item of intangible assets are determined by comparing the proceeds from disposal with the carrying amount of intangible assets and are recognized in the statement of profit and loss.

Depreciation & Amortisation:

(i) Depreciation on Property, Plant and Equipment's
Depreciation on Property, Plant and Equipment's is provided on the Straight Line Method rates over the useful lives as prescribed in the Schedule II to the Companies Act, 2013.
Depreciation on additions to/deductions from property, plant & equipment during the year is charged on pro-rata basis from/up to the month in which the asset is available for use/disposed.

d.



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Name of Assets

... in years

Furniture & Fittings	10 Years
Office Equipment	05 Years
Plant & Machinery	15 Years

(ii) Amortisation:
Intangible Assets are amortized over the remaining on straight line method as per Ind AS – 38 as prescribed in Schedule – II of the Companies Act, 2013. Cost of software recognized as intangible asset, is amortized on straight line method over a period of legal right to use or 3 years, whichever is less.

(iii) Depreciation on Investment Property

Name of Assets	Life in years
Building	60 Years
Leasehold Improvements	99 Years (lease period)

e.

Impairment of Non- Financial Assets
:

The carrying amounts of the Company's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment considering the provisions of Ind AS 36 'Impairment of Assets'. If any such indication exists, then the asset's recoverable amount is estimated

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Goodwill and intangible assets that have an indefinite useful life are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they may be impaired. Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognised in prior accounting period is increased / reversed where there is change in the estimate of recoverable value. The recoverable value is higher of net selling price and value in use.

f.

Borrowing Cost :

Borrowing costs that are directly attributable to the acquisition, construction/exploration/development or erection of qualifying assets are capitalized as part of cost of such asset until such time the assets are substantially ready for their intended use. Qualifying assets are assets which take a substantial period of time to get ready for their intended use or sale.

When the Company borrows funds specifically for the purpose of obtaining a qualifying asset, the borrowing costs incurred are capitalized. When Company borrows funds generally and uses them for the purpose of obtaining a qualifying asset, the capitalization of the borrowing costs is computed based on the weighted average cost of general borrowing that are outstanding during the period and used for the acquisition,

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activities necessary to prepare the



qualifying assets for their intended uses are complete. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Income earned on temporary investment of the borrowings pending their expenditure on the qualifying assets is deducted from the borrowing costs eligible for capitalization. Borrowing costs include exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs.



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Other borrowing costs are recognized as an expense in the year in which they are incurred.

g.

Provisions :

A provision is recognized if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost. The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation.



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h.

Employee benefits

Long Term Benefits

I. Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into separate entities and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognized as an employee benefits expense in profit or loss in the period during which services are rendered by employees.

Contributions to defined contribution schemes such as Provident Fund, etc. are charged to the Statement of Profit and Loss, as and when incurred.

II. Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan like gratuity.

The Company's net obligation in respect of defined benefit plans is calculated separately for each plan by estimating the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value. Any unrecognized past service costs and the fair value of

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 dates approximating the terms of the Company's obligations and that are



denominated in the same currency in which the benefits are expected to be paid.

The calculation is performed annually by a qualified actuary using the projected unit credit method. When the calculation results in a benefit to the Company, the recognized asset is limited to the total of any unrecognized past service costs and the present value of economic benefits available in the form of any future refunds from the plan or reductions in future contributions to the plan. An economic benefit is available to the Company if it is realizable during the life of the plan, or on settlement of the plan liabilities. Any actuarial gains or losses are recognized in OCI in the period in which they arise.

When the benefits of a plan are improved, the portion of the increased benefit relating to past service by employees is recognized in profit or loss on a straight-line basis over the average period until the benefits become vested. To the extent that the benefits vest



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immediately, the expense is recognized immediately in profit or loss.

III. Other long-term employee benefits

Benefits under the Company's leave encashment constitute other long term employee benefits.

The Company's net obligation in respect of leave encashment is the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations. The calculation is performed using the projected unit credit method. Any actuarial gains or losses are recognized in profit or loss in the period in which they arise.



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Short-term benefits

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. These benefits include compensated absences such as paid annual leave and sickness leave. The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognized as an expense during the period.

j.

Lease

In respect of Operating Leases, lease rentals are expensed on straight line basis with reference to the term of lease unless the payments to the lessor are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases, except for lease rentals pertaining to the period up to the date of commencement of commercial operations, which are capitalised.

Where the lessor effectively retains substantially all risk and benefits of ownership of the leased assets they are classified as operating lease. Operating lease payments are recognised as an expense in the Statement of Profit and Loss.

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In respect of Finance Leases, the lower of the fair value of the assets and present value of the minimum lease rentals is capitalised as Fixed Assets with corresponding amount shown as liabilities for leased assets. The principal component in lease rental in respect of the above is adjusted against liabilities for leased assets and the interest component is recognised as an expense in the year in which the same is incurred except in case of assets used for capital projects where it is capitalised.

k.

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.

Interest income on investment is recognised on time proportion basis. Dividend is considered when right to receive is established.

l.

Foreign Currency Transactions

(i) Transactions denominated in foreign currencies are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

(ii) Foreign currency monetary items (assets and liabilities) are

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(iii) Non-monetary items, which are measured in terms of historical cost denominated in foreign currency, are reported using the exchange rate at the date of the transaction.

(iv) Gains and losses, if any, at the year-end in respect of monetary assets and monetary liabilities are recognised in the Statement of Profit and Loss except in case of gains or losses arising on long term foreign currency monetary items relating to the acquisition of depreciable assets which are added to or deducted from the cost of such assets.

m.

Earnings per share :

In determining Earning per Share, the company considers the net profit after tax and includes the post tax effect of any extra-ordinary / exceptional item. The number of shares used in computing Basic Earnings per Share is the weighted average number of shares, excluding owned by the Trust, outstanding during the period. Dilutive earning per share is computed and disclosed after adjusting effect of all dilutive potential equity shares, if any except when results will be anti dilutive. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date.

Accounting for Taxes on Income :

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the provisions of the Income Tax Act, 1961. Current tax is determined



based on the amount of tax payable in respect of taxable income for the year after taking into consideration benefits admissible under the Income Tax Act, 1961. Current tax expense is recognized in profit or loss except to the extent that it relates to items recognized directly in other comprehensive income or



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equity, in which case it is recognized in OCI or equity.

Deferred tax represents the effect of timing difference between the carrying amount of assets and liabilities in the consolidated financial statement and the corresponding tax base used in computation of taxable income. Deferred Tax Liabilities are generally accounted for all taxable temporary differences. The deferred tax asset is recognised for all deductible temporary differences, carried forward of unused tax credits and unused tax losses, to the extent that is probable that taxable profit will be available against which those deductible temporary differences can be utilised.

Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current income tax assets against current income tax liabilities and when the deferred income tax assets and liabilities relate to income tax levied by the same taxation authority on either the same taxable entity or different taxable entities where there is an intention to settle the balances on a net or simultaneous basis.

Deferred Tax assets / Liabilities are not recognised for initial recognition of Goodwill or of an asset or liability in a transition that is not a business combination and at the time of transaction affects neither the accounting profit nor taxable profit/(loss), MAT credit is recognised as an asset only if there is convincing evidence that the Company will pay normal income tax during the specified period.



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o.

Cash and Cash Equivalents:

Cash comprises of Cash on Hand, Cheques on Hand and demand deposits with Banks. Cash Equivalents are short term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risks of changes in value.

p.

Cash flow statement

Cash flow statement is prepared in accordance with the indirect method prescribed in Ind AS 7 'Statement of Cash Flows'.

q.

Contingent liabilities :

Contingent liabilities are possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Contingent liabilities are disclosed on the basis of judgment of the management/independent experts. These are reviewed at each balance sheet date and are adjusted to reflect the current management estimate.

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r.

Exemptions and exceptions availed

In preparing these Ind AS financial statements, the company has availed certain exemptions and exceptions in accordance with Ind AS 101, as explained below. The resulting difference between the carrying values of the assets and liabilities in the financial statements as at the transition date under Ind AS and previous GAAP have been recognised directly in equity (retained earnings or another appropriate category of equity). This note explains the adjustments made by the company in restating its previous GAAP financial statements, including the Balance Sheet as at April 1, 2015 and the financial statements as at and for the year ended March 31, 2016.

Non-current assets held for sale and discontinued operation

Non-current assets held for sale and discontinued operations Non current assets (or disposal group) are classified as assets held for sale when their carrying amount is to be recovered principally through a sale transaction. Non-current assets (or disposal group) classified as held for sale are measured at the lower of their carrying amount and / or fair value less costs to sell. This condition is regarded as met only when the sale is highly probable and the asset (or disposal group) is available for immediate sale in its present condition, subject only to terms that are usual and customary for sale of such assets and sale is expected to be concluded within twelve months from the date of such classification. Assets and liabilities classified as held for sale are presented separately in the balance sheet. A disposal group qualifies as discontinued operations if it is a component of the company that either has been disposed off or is classified as held for sale, and; represents a separate major line of business or geographical area of operations, or part of a single co-ordinated plan to dispose of a separate major line of business or geographical area of operations, or a subsidiary acquired exclusively with a view to resale. Non-current assets are not depreciated or amortised while they are classified as held for sale. When the group is committed to sale plan involving loss of control of a subsidiary, all of the assets and liabilities of that subsidiary are classified as held for sale. If the criteria described are met, regardless of whether the group will retain a controlling interest in its former subsidiary after the sale. Loss is recognised on any initial or subsequent write down of such non current assets (or disposal group) to fair value less costs to sell. A gain is recognised on any subsequent increase in fair value less costs to sell an asset (or disposal group) but not in excess of any cumulative loss previously recognised. Policies to Balance Sheet and Statement of Profit and Loss If the criteria for assets held for sale are no longer met, it ceases to be classified as held for



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sale and are measured at the lower of (i) its carrying amount before the asset was classified as held for sale, adjusted for any depreciation or any amortisation that would have been recognised had that asset not been classified as held for sale, and (ii) its recoverable amount at the date when the disposal group ceases to be classified as held for sale. A discontinued operation is a component of the entity that has been disposed of or is classified as held for sale and that represents a separate major line of business or geographical area of operations, is part of a single co-ordinated plan to dispose of such a line of business or area of operations, or is a



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Subsidiary acquired exclusively with a view to resale. The results of discontinued operations or presented separately in the Statement of Profit and Loss

Inventories of Stores and Spares

Inventories of stores and spares are accounted for at cost and all other costs incurred in bringing the inventory to their present location and condition, determined on weighted average basis or net realizable value, whichever is less. Net realizable value is the estimated selling price in the ordinary course of business less estimated costs necessary to make the sale



...nts
...d by the Government for providing telecom services in rural
...ised as other operating income in accordance with relevant
terms and conditions of the scheme and agreement

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Provisions including Asset Retirement Obligation (ARO) and Contingent Liabilities and Contingent Assets

Provisions involving substantial degree of estimation in measurement are recognised when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Provisions are determined by discounting expected future cash flows at the pre tax rate that reflects current market assumptions of time value of money and risk specific to the liability. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made. Asset Retirement Obligation (ARO) relates to removal of electronics equipments when they will be retired from its active use. Provision is recognised based on the best estimate, of the management, of the eventual costs (net of recovery), using discounted cash flow, that relates to such obligation and is adjusted to the cost of such assets. Estimated future costs of decommissioning are reviewed annually and adjusted as appropriate. Changes in the estimated future costs or in the discount rate applied are added to or deducted from the cost of the asset. Contingent Assets are neither recognised nor disclosed in the financial statements of the Company.

Employee Stock Option Scheme

In respect of stock options granted pursuant to the Company's Employee Stock Option Scheme, fair value of the options is treated as discount and accounted as employee compensation cost over the vesting period. Employee compensation cost recognised earlier on grant of options is reversed in the period when the options are surrendered by any employee or lapsed as per the terms of the scheme.



as created an Employee Stock Option Scheme Trust (ESOS) for making share-based payment to its employees. The Company has used ESOS Trust as a vehicle for distributing shares to employees under the ESOS Trust. The ESOS Trust buys shares of the Company from the market, for giving shares to employees. The Company

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treats ESOS Trust as its extension and shares held by ESOS Trust are treated as Treasury Equity. Own equity instruments that are reacquired (Treasury Equity) are recognised at cost and deducted from equity. No gain or loss is recognised in Statement of Profit or Loss, on purchase, sale, issue or cancellation of the Company's own equity instruments. Any difference between carrying amount and consideration, if reissued, is recognised in equity.

Measurement of Fair value of financial instruments

The Company's accounting policies and disclosures require measurement of fair values for the financial instruments. The Company has an established control framework with respect to measurement of fair values. The management regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then the management assesses evidence obtained from third parties to support the conclusion that such valuations meet the requirements of Ind AS, including level in the fair value hierarchy in which such valuations should be classified. When measuring the fair value of a financial asset or a financial liability, the Company uses observable market data as far as possible. Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows. Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities. Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices). Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs). If inputs used to measure fair value of an asset or a liability fall into different levels of fair value hierarchy, then fair value measurement is categorised in its entirety in the same level of fair value hierarchy as the lowest level input that is significant to the entire measurement. The Company recognises transfers between levels of fair value hierarchy at the end of the reporting period during which the change has occurred (Note 2.37.1) for information on detailed disclosures pertaining to the measurement of fair values



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Textual information (52)

Description of other accounting policies relevant to understanding of financial statements [Text Block]**d. Current and non-current classification**

The Company presents assets and liabilities in the balance sheet based on current/non-current classification.

An asset is classified as current if:

- It is expected to be realised, or is intended to be sold or consumed, in the normal operating cycle; or
- It is held primarily for the purpose of trading; or
- It is expected to realise the asset within 12 months after the reporting period; or
- The asset is a cash or equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period.

All other assets are classified as non-current.

Similarly, a liability is classified as current if:

- It is expected to be settled in the normal operating cycle; or
- It is held primarily for the purpose of trading; or
- It is due to be settled within 12 months after the reporting period; or
- The Company does not have an unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. Terms of a liability that could result in its settlement by the issue of equity instruments at the option of the counterparty does not affect this classification.

All other liabilities are classified as non-current.

Deferred tax assets/liabilities are classified as non-current.



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amount of assets and liabilities and disclosure of contingent liab

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statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates is recognised in the period in which the results are known / materialised. Estimates and underlying assets are reviewed on going basis. Revisions to accounting estimates are recognised prospectively.

1.2 Significant accounting policies

A summary of the significant accounting policies applied in the preparation of the financial statements are as given below. These accounting policies have been applied consistently to all periods presented in the financial statements. The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 16 & Ind AS 40 retrospectively and continue to use the previous GAAP carrying amount as a deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of property, plant and equipment and investment property as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

r. Exemptions and exceptions availed

In preparing these Ind AS financial statements, the company has availed certain exemptions and exceptions in accordance with Ind AS 101, as explained below. The resulting difference between the carrying values of the assets and liabilities in the financial statements as at the transition date under Ind AS and previous GAAP have been recognised directly in equity (retained earnings or another appropriate category of equity). This note explains the adjustments made by the company in restating its previous GAAP financial statements, including the Balance Sheet as at April 1, 2015 and the financial statements as at and for the year ended March 31, 2016.



Ind AS adoption reconciliations

The company has adopted Indian Accounting Standard (Ind AS) from April 2015. The figures for the previous year have also been converted as per Ind AS, but no additional transitional

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adjustments were required as correspond to previous applicable Accounting Standards. Hence, no reconciliation item has been shown.

[610300] Notes - Accounting policies, changes in accounting estimates and errors

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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



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[400600] Notes - Property, plant and equipment**Disclosure of detailed information about property, plant and equipment [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		0
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-13,757	-13,758		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-13,757	-13,758		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Net disposals and retirements, property, plant and equipment	0	0		0

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Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	-13,757	-13,758		0
Property, plant and equipment at end of period	(A) 41,596	(B) 55,353	69,111	3,50,092



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Footnotes

(A)

Note 2. Property, Plant and Equipment (Refer Note 1.2 b)				(Amount in Rs.'000)
Particulars	Furniture & Fittings	Office Equipment	Plant & Machinery	Total
Gross carrying value				
As at April 1, 2023	102,624	43,006	204,462	350,092
Additions	-	-	-	-
Disposals	-	-	-	-
As at Mar 31, 2024	102,624	43,006	204,462	350,092
Accumulated Depreciation				
As at April 1, 2023	97,251	40,855	156,631	294,738
Additions	-	-	13,757	13,757
Disposals	-	-	-	-
As at Mar 31, 2024	97,251	40,855	170,388	308,495
Closing net carrying value as at April 1, 2023	5,373	2,150	47,831	55,354
Closing net carrying value as at Mar 31 ,2024	5,373	2,150	34,074	41,597

(B)

				(Amount in Rs.'000)
Particulars	Furniture & Fittings	Office Equipment	Plant & Machinery	Total
Gross carrying value				
As at April 1, 2022	102,624	43,006	204,462	350,092



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Additions	-	-	-	-
Disposals	-	-	-	-
As at Mar 31, 2023	102,624	43,006	204,462	350,092
Accumulated Depreciation				
As at April 1, 2022	97,252	40,855	142,875	280,982
Additions	-	-	13,757	13,757
Disposals	-	-	-	-
As at Mar 31, 2023	97,252	40,855	156,632	294,739
Closing net carrying value as at April 1, 2022	5,373	2,150	61,587	69,110
Closing net carrying value as at Mar 31 ,2023	5,373	2,150	47,831	55,353
Title deeds of Immovable Property not held in name of the Company- NO SUCH PROPERTY				



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Disclosure of detailed information about property, plant and equipment [Table]

..(2)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			13,757	13,758
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			13,757	13,758
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0			
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0			
Disposals and retirements, property, plant and equipment	0		0	0
Assets classified as held for sale, property, plant and equipment	0			
Assets through loss of control of subsidiary, property, plant and equipment	0			



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Total increase (decrease) in property, plant and equipment	0		13,757	13,758
Property, plant and equipment at end of period	3,50,092	3,50,092	3,08,496	2,94,739



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Disclosure of detailed information about property, plant and equipment [Table]

..(3)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]	Plant and equipment [Member]		
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-13,757	-13,758	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-13,757	-13,758	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment				
Disposals and retirements, property, plant and equipment				



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Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-13,757	-13,758	
Property, plant and equipment at end of period	2,80,981	34,073	47,830	61,588



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Disclosure of detailed information about property, plant and equipment [Table]

..(4)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	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]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				13,757
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				13,757
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		
Partial disposals and retirements, property, plant and equipment	0			0
Disposals through classified as held for sale, property, plant and equipment	0			0



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Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	0		13,757
Property, plant and equipment at end of period	2,04,462	2,04,462	2,04,462	1,70,389



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Disclosure of detailed information about property, plant and equipment [Table]

..(5)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]		Other plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	0
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	13,758		-13,757	-13,758
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	13,758		-13,757	-13,758
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment			0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment			0	0
Disposals and retirements, property, plant and equipment	0		0	0
Disposals through classified as held for sale, property, plant and equipment	0			0
Disposals through loss of control of subsidiary, property, plant and equipment	0			0



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Total increase (decrease) in property, plant and equipment	13,758		-13,757	-13,758
Property, plant and equipment at end of period	1,56,632	1,42,874	34,073	47,830

Disclosure of detailed information about property, plant and equipment [Table]

..(6)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	61,588	2,04,462	2,04,462	2,04,462

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Disclosure of detailed information about property, plant and equipment [Table]

..(7)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			Furniture and fixtures [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	13,757	13,758		0
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	13,757	13,758		0
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment				0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment				0
Partial disposals and retirements, property, plant and equipment	0			0
Asset through classified as held for sale, property, plant and equipment	0			0



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Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	13,757	13,758		0
Property, plant and equipment at end of period	1,70,389	1,56,632	1,42,874	5,372



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Disclosure of detailed information about property, plant and equipment [Table]

..(8)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Furniture and fixtures [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]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		0	0
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	0			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment	0		0	0
Disposals through classified as held for sale, property, plant and equipment	0			
Disposals through loss of control of subsidiary, property, plant and equipment	0			



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Total increase (decrease) in property, plant and equipment	0		0	0
Property, plant and equipment at end of period	5,372	5,372	1,02,624	1,02,624

Disclosure of detailed information about property, plant and equipment [Table]

..(9)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	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]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	0	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		0	0	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	1,02,624	97,252	97,252	97,252

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Disclosure of detailed information about property, plant and equipment [Table]

..(10)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	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]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		0
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	0		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	0	0		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment	0	0		0
Disposals through classified as held for sale, property, plant and equipment	0			0
Disposals through loss of control of subsidiary, property, plant and equipment	0			0



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Total increase (decrease) in property, plant and equipment	0	0		0
Property, plant and equipment at end of period	2,151	2,151	2,151	43,006



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Disclosure of detailed information about property, plant and equipment [Table]

..(11)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0	0
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			0	0
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0			
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0			
Disposals and retirements, property, plant and equipment	0		0	0
Disposals through classified as held for sale, property, plant and equipment	0			0
Disposals through loss of control of subsidiary, property, plant and equipment	0			0



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Total increase (decrease) in property, plant and equipment	0		0	0
Property, plant and equipment at end of period	43,006	43,006	40,855	40,855

Disclosure of detailed information about property, plant and equipment [Table]

..(12)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Office equipment [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]
	31/03/2022
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	40,855

Disclosure of additional information about property plant and equipment [Table]

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]		Plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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				
Useful lives or depreciation rates, property, plant and equipment				
Whether property, plant and equipment are stated at revalued amount			No	No

Disclosure of additional information about property plant and equipment [Table]

..(2)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]		Furniture and fixtures [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight Line Method	Straight Line Method	Straight Line Method	Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	15 Years	15 Years	10 Years	10 Years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table]

..(3)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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		
Useful lives or depreciation rates, property, plant and equipment		
Whether property, plant and equipment are stated at revalued amount		



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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of property, plant and equipment [TextBlock]	Textual information (53) [See below]	Textual information (54) [See below]
Disclosure of detailed information about property, plant and equipment [TextBlock]		

Textual information (53)

Disclosure of property, plant and equipment [Text Block]

Note 2. Property, Plant and Equipment (Refer Note 1.2 b)				(Amount in Rs.'000)
Particulars	Furniture & Fittings	Office Equipment	Plant & Machinery	Total
Gross carrying value				
As at April 1, 2023	102,624	43,006	204,462	350,092
Additions	-	-	-	-
Disposals	-	-	-	-
As at Mar 31, 2024	102,624	43,006	204,462	350,092
Accumulated Depreciation				
As at April 1, 2023	97,251	40,855	156,631	294,738
Additions	-	-	13,757	13,757
Disposals	-	-	-	-
As at Mar 31, 2024	97,251	40,855	170,388	308,495
Closing net carrying value as at April 1, 2023	5,373	2,150	47,831	55,354
Closing net carrying value as at Mar 31, 2024	5,373	2,150	34,074	41,597



able Property not held in name of the Company- NO SUCH PROPEI

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Textual information (54)

Disclosure of property, plant and equipment [Text Block]

(Amount in Rs.'000)				
Particulars	Furniture & Fittings	Office Equipment	Plant & Machinery	Total
Gross carrying value				
As at April 1, 2022	102,624	43,006	204,462	350,092
Additions	-	-	-	-
Disposals	-	-	-	-
As at Mar 31, 2023	102,624	43,006	204,462	350,092
Accumulated Depreciation				
As at April 1, 2022	97,252	40,855	142,875	280,982
Additions	-	-	13,757	13,757
Disposals	-	-	-	-
As at Mar 31, 2023	97,252	40,855	156,632	294,739
Closing net carrying value as at April 1, 2022	5,373	2,150	61,587	69,110
Closing net carrying value as at Mar 31 ,2023	5,373	2,150	47,831	55,353

Title deeds of Immovable Property not held in name of the Company- NO SUCH PROPERTY



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[612100] Notes - Impairment of assets

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of impairment of assets [TextBlock]		
Disclosure of impairment loss and reversal of impairment loss [TextBlock]		
Whether there is any impairment loss or reversal of impairment loss during the year	No	No
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock]		
Whether impairment loss recognised or reversed for individual Assets or cash-generating unit	No	No

[400700] Notes - Investment property**Disclosure of detailed information about investment property [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Type of investment property [Axis]	1			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Nature of investment property	Leasehold Land & Building	Leasehold Land & Building		Leasehold Land & Building
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Depreciation, investment property				14,427
Total increase (decrease) in investment property	0	0		14,427
Investment property at end of period	9,72,091	9,72,091	9,72,091	2,01,599

Disclosure of detailed information about investment property [Table]

..(2)

Unless otherwise specified, all monetary values are in Thousands of INR

Type of investment property [Axis]	1	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about investment property at cost [Abstract]		
Disclosure of detailed information about investment property [Line items]		
Nature of investment property	Leasehold Land & Building	
Reconciliation of changes in investment property [Abstract]		
Changes in investment property [Abstract]		
Depreciation, investment property	14,428	
Total increase (decrease) in investment property	14,428	
Investment property at end of period	1,87,172	1,72,744

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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of investment property [TextBlock]	Textual information (55) [See below]	Textual information (56) [See below]
Disclosure of detailed information about investment property [TextBlock]		
Total direct operating expense from investment property	0	0
Rental income from investment property, net of direct operating expense	0	0
Depreciation method, investment property, cost model	As per the Report	As per the Report
Useful lives or depreciation rates, investment property, cost model	As per the Report	As per the Report

Textual information (55)

Disclosure of investment property [Text Block]

Note 3. Investment Property (Refer Note 1.2 c)				(Amount in Rs.'000)
Particulars	Leasehold Land	Building	Total	
Gross carrying value				
As at April 1, 2023	164,628	807,464	972,092	
Additions	-	-	-	
Disposals	-	-	-	
As at Mar 31, 2024	164,628	807,464	972,092	
Accumulated Depreciation				
As at April 1, 2023	34,063	153,109	187,172	
Additions	1,663	12,764	14,427	
Disposals	-	-	-	
As at Mar 31, 2024	35,726	165,873	201,599	
Closing net carrying value as at April 1, 2023	130,565	654,355	784,920	
Closing net carrying value as at Mar 31, 2024	128,902	641,591	770,493	



Investment Property not held in name of the Company- No SUCH PROPE

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Textual information (56)

Disclosure of investment property [Text Block]

(Amount in Rs.'000)			
Particulars	Leasehold Land	Building	Total
Gross carrying value			
As at April 1, 2022	164,627	807,464	972,091
Additions	-	-	-
Disposals	-	-	-
As at Mar 31, 2023	164,627	807,464	972,091
Accumulated Depreciation			
As at April 1, 2022	32,400	140,344	172,744
Additions	1,663	12,765	14,428
Disposals	-	-	-
As at Mar 31, 2023	34,063	153,110	187,172
Closing net carrying value as at April 1, 2022	132,227	667,119	799,346
Closing net carrying value as at Mar 31 ,2023	130,564	654,354	784,919

Title deeds of Immovable Property not held in name of the Company- No SUCH PROPERTY



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[400900] Notes - Other intangible assets**Disclosure of detailed information about other intangible assets [Table]**

..(1)

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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]	
	31/03/2024	31/03/2023
Disclosure of detailed information about other intangible assets [Abstract]		
Disclosure of detailed information about other intangible assets [Line items]		
Reconciliation of changes in other intangible assets [Abstract]		
Other intangible assets at end of period	0	0

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of other intangible assets [TextBlock]		
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

[401000] Notes - Biological assets other than bearer plants

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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 Thousands of INR

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]	
Categories of financial liabilities [Axis]	Financial liabilities at amortised cost, category [Member]	
	31/03/2024	31/03/2023
Disclosure of financial liabilities [Abstract]		
Disclosure of financial liabilities [Line items]		
Financial liabilities	15,86,073	15,88,605
Financial liabilities, at fair value	0	0



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Disclosure of financial assets [Table]

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Unless otherwise specified, all monetary values are in Thousands of INR

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Trade receivables [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	1,904	1,884	1,904	1,884
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class			Trade Receivables and Cash & Cash Equivalent	Trade Receivables and Cash & Cash Equivalent

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of financial instruments [TextBlock]	Textual information (57) [See below]	Textual information (58) [See below]
Disclosure of financial assets [TextBlock]	Textual information (59) [See below]	Textual information (60) [See below]
Disclosure of financial assets [Abstract]		
Disclosure of financial liabilities [TextBlock]	Textual information (61) [See below]	Textual information (62) [See below]
Disclosure of financial liabilities [Abstract]		
Income, expense, gains or losses of financial instruments [Abstract]		
Gains (losses) on financial instruments [Abstract]		
Total gains (losses) on financial assets at fair value through profit or loss	0	0
Total gains (losses) on financial liabilities at fair value through profit or loss	0	0
Gain (loss) arising from derecognition of financial assets measured at amortised cost [Abstract]		
Net gain (loss) arising from derecognition of financial assets measured at amortised cost	0	0
Disclosure of credit risk [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]		
Disclosure of credit risk exposure [TextBlock]		
Disclosure of credit risk exposure [Abstract]		
Disclosure of provision matrix [TextBlock]		
Disclosure of provision matrix [Abstract]		
Disclosure of financial instruments by type of interest rate [TextBlock]		
Disclosure of financial instruments by type of interest rate [Abstract]		



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Textual information (57)

Disclosure of financial instruments [Text Block]

Note Financial Instruments - Accounting Classification and Fair Value
25 Measurements

The fair value of the financial assets and liabilities are included at the amount at which the instruments could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

The following methods and assumptions were used to estimate the fair values:

1. Fair value of cash and short term deposits, trade and other short receivables, trade payables, other current liabilities, short term loans from banks and other financial institutions approximate their carrying amounts largely due to the short term maturities of these instruments

The company uses the following hierarchy for determining and disclosing the fair value of financial instruments by valuation technique:

Level: 1 Quoted (unadjusted) prices in active markets for identical assets or liabilities.

Level 2 Other techniques for which all inputs which have a significant effect on the recorded fair value are observables, either directly or indirectly

Level 3 : Techniques which use inputs that have a significant effect on the recorded fair value that are not based on observable market data.



Management assessed that trade receivables, cash and cash equivalents, other recoverable, trade payables, other financial liabilities are their carrying amounts largely due to the short term maturities of these instruments.

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(Amount in
Rs.'000)

Financial Assets	Carrying Amount	FVPL	FVOCI	Amortised cost
	As at March 31, 2024			
Trade Receivables and Cash & Cash Equivalent	1,902	-	-	1,902
Financial liabilities	Carrying Amount	FVPL	FVOCI	Amortised cost
	As at March 31, 2024			
Borrowings and Trade payables	1,586,072	-	-	1,586,072



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Textual information (58)

Disclosure of financial instruments [Text Block]

Note Financial Instruments - Accounting Classification and Fair Value
25 Measurements

The fair value of the financial assets and liabilities are included at the amount at which the instruments could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

The following methods and assumptions were used to estimate the fair values:

1. Fair value of cash and short term deposits, trade and other short receivables, trade payables, other current liabilities, short term loans from banks and other financial institutions approximate their carrying amounts largely due to the short term maturities of these instruments

The company uses the following hierarchy for determining and disclosing the fair value of financial instruments by valuation technique:

Level: 1 Quoted (unadjusted) prices in active markets for identical assets or liabilities.

Level 2 Other techniques for which all inputs which have a significant effect on the recorded fair value are observables, either directly or indirectly

Level 3 : Techniques which use inputs that have a significant effect on the recorded fair value that are not based on observable market data.



Management assessed that trade receivables, cash and cash equivalents, other recoverable, trade payables, other financial liabilities approximate their carrying amounts largely due to the short term maturities of these instruments.

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(Amount in Rs.'000)

Financial Assets	Carrying Amount	FVPL	FVOCI	Amortised cost
Trade Receivables and Cash & Cash Equivalent	As at March 31, 2023 1,883	-	-	1,883
Financial liabilities	Carrying Amount	FVPL	FVOCI	Amortised cost
Borrowings and Trade payables	As at March 31, 2023 1,588,607	-	-	1,588,607

Textual information (59)

Disclosure of financial assets [Text Block]

(Amount in Rs.'000)

Financial Assets		Carrying Amount	FVPL	FVOCI	Amortised cost
Trade Receivables and Cash & Cash Equivalent	As at March 31, 2024	1,902	-	-	1,902

Textual information (60)

Disclosure of financial assets [Text Block]

(Amount in Rs.'000)

Financial Assets		Carrying Amount	FVPL	FVOCI	Amortised cost
Trade Receivables and Cash & Cash Equivalent	As at March 31, 2023	1,883	-	-	1,883



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Textual information (61)

Disclosure of financial liabilities [Text Block]

Financial liabilities		Carrying Amount	FVPL	FVOCI	Amortised cost
Borrowings and Trade payables	As at Dec 31, 2020	1,586,072	-	-	1,586,072
Borrowings and Trade payables	As at March 31, 2024	1,586,072	-	-	1,586,072

Textual information (62)

Disclosure of financial liabilities [Text Block]

Financial liabilities		Carrying Amount	FVPL	FVOCI	Amortised cost
Borrowings and Trade payables	As at March 31, 2023	1,588,607	-	-	1,588,607

[611300] Notes - Regulatory deferral accounts

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of regulatory deferral accounts [TextBlock]		
Total regulatory deferral account debit balances	0	0
Total regulatory deferral account credit balances	0	0
Total net movement in regulatory deferral account balances related to profit or loss	0	0
Total net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax	0	0
Total other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	0	0

[400400] Notes - Non-current investments

Unless otherwise specified, all monetary values are in Thousands of INR

	31/03/2024	31/03/2023
Disclosure of notes on non-current investments explanatory [TextBlock]		
Amount of quoted non-current investments	0	0
Amount of quoted non-current investments	0	0
Amount of unquoted non-current investments	0	0
Provision for diminution in value of non-current investments	0	0



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[400500] Notes - Current investments

Unless otherwise specified, all monetary values are in Thousands of INR

	31/03/2024	31/03/2023
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	0	0
Market value of quoted current investments	0	0
Aggregate amount of unquoted current investments	0	0
Aggregate provision for diminution in value of current investments	0	0

[611600] Notes - Non-current asset held for sale and discontinued operations

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	19	-219
Net cash flows from (used in) operating activities	19	-219
Net cash flows from (used in) investing activities	0	0
Net cash flows from (used in) financing activities	0	0
Description of non-current Assets or disposal group held for sale which were sold or reclassified	As per the Reports	As per the Reports
Explanation of facts and circumstances of sale or reclassification and expected disposal, manner and timing	As per the Reports	As per the Reports

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[400100] Notes - Equity share capital**Disclosure of classes of equity share capital [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity Shares
Number of shares authorised	[shares] 36,00,000	[shares] 36,00,000		[shares] 36,00,000
Value of shares authorised	36,000	36,000		36,000
Number of shares issued	[shares] 35,63,601	[shares] 35,63,601		[shares] 35,63,601
Value of shares issued	35,636.01	35,636.01		35,636.01
Number of shares subscribed and fully paid	[shares] 35,63,601	[shares] 35,63,601		[shares] 35,63,601
Value of shares subscribed and fully paid	35,636	35,636		35,636
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] 35,63,601	[shares] 35,63,601		[shares] 35,63,601
Total value of shares subscribed	35,636	35,636		35,636
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 35,63,601	[shares] 35,63,601		[shares] 35,63,601
Value of shares called	35,636	35,636		35,636
Value of shares paid-up	35,636	35,636		35,636
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in shares based payment transactions	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0		[shares] 0
Number of other issue of shares ; out of conversion of ies	[shares] 0	[shares] 0		[shares] 0
Aggregate number of shares issued period	[shares] 0	[shares] 0		[shares] 0
Decrease in number of shares during period				
Number of shares bought back or treasury	[shares] 0			[shares] 0
Decrease in number of shares	[shares] 0			[shares] 0

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Total decrease in number of shares during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	0	0		0
Amount of rights issue during period	0	0		0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other private placement issue during period	0	0		0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other preferential allotment issue during period	0	0		0
Amount of share based payment transactions during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Amount of shares issued under employee stock option plan	0	0		0
Amount of other issue arising out of conversion of securities during period	0	0		0
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0	0		0
Other decrease in amount of shares	0	0		0
Total decrease in equity share capital during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Equity share capital at end of period	(A) 35,636	(B) 35,636	35,636	35,636
Rights preferences and restrictions attaching to class of share capital			0	
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] 35,63,601	[shares] 35,63,601		[shares] 35,63,601
Shares in company held by ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 35,63,601	[shares] 35,63,601		[shares] 35,63,601
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0		[shares] 0
Description of terms of shares reserved for issue and contracts or commitments for sale or disinvestment				00
Number of fully paid-up shares issued under contracts without payment being cash during last five years	[shares] 0	[shares] 0		[shares] 0
Number of fully paid up shares issued in payment of bonus shares during last five years	[shares] 0	[shares] 0		[shares] 0
Number of shares bought back during last five years	[shares] 0	[shares] 0		[shares] 0



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Terms of securities convertible into equity shares issued along with earliest date of conversion in descending order starting from farthest such date explanatory [TextBlock]				0
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
Terms and conditions of shares pending allotment				0
Number of shares proposed to be issued	[shares] 0	[shares] 0		[shares] 0
Description of whether company have sufficient authorised capital to cover proposed equity share capital amount resulting from allotment				0
Over due period for which application money is pending prior to allotment of shares				0
Reason for over due period for which application money is pending prior to allotment of shares				0
Type of share				Equity Shares

(A)

Note 8. Share Capital	As at March 31, 2024
Authorized	
Equity Shares of Rs. 10/- each (as at March 31, 2024, : 3,600,000, as at March 31, 2023: 3,600,000)	36,000
	36,000
Issued, Subscribed & Fully Paid up	
Equity Shares of Rs. 10/- each (as at March 31, 2024, :3,563,601, as at March 31, 2023: 3,563,601)	35,636
	35,636



above shares 3,553,601 are allotted as fully paid up under demerger scheme of Hotel Ranjit, New 'DC to the company sanctioned by department of company affairs, Govt of India vide its order dated thout payment being received. 3,563,601 equity shares are held by holding company: Reliance ions Limited.

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(a) Movements in equity share capital

As at March 31, 2024

	No of Shares	Amount
Balance at the beginning of the year	3,563,601	35,636,010
Add: Shares issued during the year	-	-
Balance at the end of the year	3,563,601	35,636,010

(b) The rights, preferences and restrictions attaching to equity shares including restrictions on the distribution of dividends and the repayment of capital;

The company has only one class of Equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of Liquidation of the company, the holder of equity share will be entitled to receive remaining assets of the company, after distribution of all the preferential amounts. The distribution will be in proportion to the number of the Equity shares held by the shareholders.

(c) Shares held by holding company

As at March 31, 2024

Equity Shares	No of Shares	Percentage
Reliance Communications Limited and its nominee's*	3,563,601	100%

*As per the records of the company, including its register of shareholder/ member and other declarations received from the shareholders regarding beneficial interest, the above shareholding represents both the legal and beneficial ownership of shares. Six shares are jointly held for statutory requirement with six individual of which Reliance Communication Limited has ownership and beneficial interest.

eld by each shareholder holding more than 5% shares



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Reliance Communications Limited and its nominee's 3,563,601 100%

(B)

(Amount in Rs.'000)

Note 8. Share Capital

As at
March 31, 2023

Authorized

Equity Shares of Rs. 10/- each

(as at March 31, 2024, : 3,600,000, as at March 31, 2023: 3,600,000)

36,000

36,000

Issued, Subscribed & Fully Paid up

Equity Shares of Rs. 10/- each

(as at March 31, 2024, :3,563,601, as at March 31, 2023: 3,563,601)

35,636

35,636

*(Out of the above shares 3,553,601 are allotted as fully paid up under demerger scheme of Hotel Ranjit, New Delhi from ITDC to the company sanctioned by department of company affairs, Govt of India vide its order dated 12/7/2002 without payment being received. 3,563,601 equity shares are held by holding company: Reliance Communications Limited.

(a) Movements in equity share capital

As at March 31, 2023

No of Shares

Amount

Balance at the beginning of the year

3,563,601

35,636,010

issued during the year

-

-

At the end of the year

3,563,601

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terms, preferences and restrictions attaching to equity shares including dividends and the repayment of capital;



The company has only one class of Equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of Liquidation of the company, the holder of equity share will be entitled to receive remaining assets of the company, after distribution of all the preferential amounts. The distribution will be in proportion to the number of the Equity shares held by the shareholders.

(c) Shares held by holding company

As at March 31, 2023

Equity Shares	No of Shares	Percentage
Reliance Communications Limited and its nominee's*	3,563,601	100%

*As per the records of the company, including its register of shareholder/ member and other declarations received from the shareholders regarding beneficial interest, the above shareholding represents both the legal and beneficial ownership of shares. Six shares are jointly held for statutory requirement with six individual of which Reliance Communication Limited has ownership and beneficial interest.

(d) Shares held by each shareholder holding more than 5% shares

As at March 31, 2023

Equity Shares	No of Shares	Percentage
Reliance Communications Limited and its nominee's	3,563,601	100%



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Disclosure of classes of equity share capital [Table]

..(2)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Equity Shares	
Number of shares authorised	[shares] 36,00,000	
Value of shares authorised	36,000	
Number of shares issued	[shares] 35,63,601	
Value of shares issued	35,636.01	
Number of shares subscribed and fully paid	[shares] 35,63,601	
Value of shares subscribed and fully paid	35,636	
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] 35,63,601	
Total value of shares subscribed	35,636	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 35,63,601	
Value of shares called	35,636	
Value of shares paid-up	35,636	
Par value per share	[INR/shares] 10	
Amount per share called in case shares not fully called	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in public offering	[shares] 0	
Number of shares issued as bonus shares	[shares] 0	
Number of shares issued as rights	[shares] 0	
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued in other private placement	[shares] 0	
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued as other preferential allotment	[shares] 0	
Number of shares issued in shares based payment transactions	[shares] 0	
Number of shares issued under scheme of amalgamation	[shares] 0	
Number of other issues of shares	[shares] 0	
Number of shares issued under employee stock option plan	[shares] 0	
Number of other issue of shares arising out of conversion of securities	[shares] 0	
Total aggregate number of shares issued during period	[shares] 0	
Decrease in number of shares during period [Abstract]		
Number of shares bought back or treasury shares	[shares] 0	
Other decrease in number of shares	[shares] 0	
Total decrease in number of shares during period	[shares] 0	
Total increase (decrease) in number of shares outstanding	[shares] 0	
Number of shares outstanding at end of period	[shares] 35,63,601	[shares] 35,63,601
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Increase in equity share capital during period [Abstract]		
Amount of public issue during period	0	
Amount of bonus issue during period	0	
Amount of rights issue during period	0	
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	
Amount of other private placement issue during period	0	
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	
Amount of other preferential allotment issue during period	0	
Amount of share based payment transactions during period	0	
Amount of issue under scheme of amalgamation during period	0	
Amount of other issues during period	0	
Amount of shares issued under employee stock option plan	0	
Amount of other issue arising out of conversion of securities during period	0	
Decrease in equity share capital during period [Abstract]		
Decrease in amount of treasury shares or shares bought back	0	



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Other decrease in amount of shares	0	
Total decrease in equity share capital during period	0	
Total increase (decrease) in share capital	0	
Equity share capital at end of period	35,636	35,636
Rights preferences and restrictions attaching to class of share capital	0	
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] 35,63,601	
Shares in company held by ultimate holding company	[shares] 0	
Shares in company held by subsidiaries of its holding company	[shares] 0	
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	
Shares in company held by associates of its holding company	[shares] 0	
Shares in company held by associates of its ultimate holding company	[shares] 0	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 35,63,601	
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	
Aggregate number of shares bought back during last five years	[shares] 0	
Terms of securities convertible into equity shares issued along with earliest date of conversion in descending order starting from farthest such date explanatory [TextBlock]	0	
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	
Terms and conditions of shares pending allotment	000	
Number of shares proposed to be issued	[shares] 0	
Description of whether company have sufficient authorised capital to cover proposed equity share capital amount resulting from allotment	00	
Over due period for which application money is pending prior to allotment of shares	0	
Reason for over due period for which application money is pending prior to allotment of shares	0	
Type of share	Equity Shares	

Disclosure of shareholding more than five per cent in company [Table]

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Name of shareholder [Axis]		Shareholder 1 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Name of shareholder			RELIANCE COMMUNICATIONS LIMITED	RELIANCE COMMUNICATIONS LIMITED
CIN of shareholder			L45309MH2004PLC147531	L45309MH2004PLC147531
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company			[shares] 35,63,601	[shares] 35,63,601
% of shareholding in company			100.00%	100.00%



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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on equity share capital explanatory [TextBlock]		Textual information (63) [See below]
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of equity share	0	0
Number of shareholders of company	2	2
Number of allottees in case of preferential allotment	0	0
Whether reduction in capital done during year	No	No
Percentage of capital reduction to capital prior to reduction	0.00%	0.00%
Whether money raised from public offering during year	No	No
Amount raised from public offering during year	0	0
Amount utilised towards specified purposes for public offering	0	0
Amount remaining unutilised received in respect of public offering	0	0

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Textual information (63)

Disclosure of notes on equity share capital explanatory [Text Block]

		(Amount in Rs.'000)
Note 8. Share Capital		As at Mar 31 , 2023
Authorized		
Equity Shares of Rs. 10/- each (as at March 31, 2023, : 3,600,000, as at March 31, 2022: 3,600,000)	36,000	
		36,000
Issued, Subscribed & Fully Paid up		
Equity Shares of Rs. 10/- each (as at March 31, 2023, :3,563,601, as at March 31, 2022: 3,563,601)	35,636	
		35,636
*(Out of the above shares 3,553,601 are allotted as fully paid up under demerger scheme of Hotel Ranjit, New Delhi from ITDC to the company sanctioned by department of company affairs, Govt of India vide its order dated 12/7/2002 without payment being received. 3,563,601 equity shares are held by holding company: Reliance Communications Limited.		
		
	in equity share capital	
	As at Mar 31 , 2023	TRUE COPY H. Srinathrao
	No of Shares	THIS ANNEXURE IS THE TRUE COPY OF THE ORIGINAL DOCUMENT
	Amount	

Balance at the beginning of the year	35,63,601	3,56,36,010
Add: Shares issued during the year	-	-
Balance at the end of the year	35,63,601	3,56,36,010

(b) The rights, preferences and restrictions attaching to equity shares including restrictions on the distribution of dividends and the repayment of capital;

The company has only one class of Equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of Liquidation of the company, the holder of equity share will be entitled to receive remaining assets of the company, after distribution of all the preferential amounts. The distribution will be in proportion to the number of the Equity shares held by the shareholders.

(c) Shares held by holding company

	As at Mar 31 , 2023	
Equity Shares	No of Shares	Percentage
Reliance Communications Limited and its nominee's*	35,63,601	100%

*As per the records of the company, including its register of shareholder/ member and other declarations received from the shareholders regarding beneficial interest, the above shareholding represents both the legal and beneficial ownership of shares. Six shares are jointly held for statutory requirement with six individual of which Reliance Communication Limited has ownership and beneficial interest.



by each shareholder holding more than 5% shares

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As at
Mar 31 ,
2023

Equity Shares

No of
Shares Percentage

Reliance Communications Limited and its nominee's

35,63,601 100%

[400300] Notes - Borrowings**Classification of borrowings [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Term loans [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	15,35,708	15,35,708	8,188	8,188

Classification of borrowings [Table]

..(2)

Unless otherwise specified, all monetary values are in Thousands of INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Term loans from others [Member]		Rupee term loans from others [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	8,188	8,188	8,188	8,188

Classification of borrowings [Table]

..(3)

Unless otherwise specified, all monetary values are in Thousands of INR

Classification based on current non-current [Axis]	Current [Member]	
Classification of borrowings [Axis]	Intercompany borrowings [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]	
	31/03/2024	31/03/2023
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [Line items]		
Borrowings	15,27,520	15,27,520

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (64) [See below]	Textual information (65) [See below]

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Textual information (64)

Disclosure of notes on borrowings explanatory [Text Block]

Note 10. Current Liabilities - Borrowings	As at March 31, 2024
Unsecured	
Loan from Holding Company*	1,527,520
Loan from Globalcom IDC Limited	8,188
Total	1,535,708
*Loan from the holding Company is Interest Free loan and payable on demand.	

Textual information (65)

Disclosure of notes on borrowings explanatory [Text Block]

	(Amount in Rs.'000)
Note 10. Current Liabilities - Borrowings	As at March 31, 2023
Unsecured	
Loan from Holding Company*	1,527,520
Loan from Globalcom IDC Limited	8,188
Total	1,535,708
*Loan from the holding Company is Interest Free loan and payable on demand.	



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[612700] Notes - Income taxes

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of income tax [TextBlock]	Textual information (66) [See below]	Textual information (67) [See below]
Major components of tax expense (income) [Abstract]		
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]		
Total current tax expense (income) and adjustments for current tax of prior periods	0	0
Total tax expense (income)	0	0
Current and deferred tax relating to items charged or credited directly to equity [Abstract]		
Total aggregate current and deferred tax relating to items credited (charged) directly to equity	0	0
Income tax relating to components of other comprehensive income [Abstract]		
Total aggregated income tax relating to components of other comprehensive income	0	0
Aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	0	0
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Total tax expense (income)	0	0
Reconciliation of average effective tax rate and applicable tax rate [Abstract]		
Total average effective tax rate	0.00%	0.00%

Textual information (66)**Disclosure of income tax [Text Block]****Note
24 Deferred Tax (Assets)/ Liabilities**

In compliance with IND AS-12, "Income Taxes" prescribed under the Companies (Indian Accounting Standards) Rules, 2015, the deferred tax asset arising on account of brought forward losses and unabsorbed depreciation has not been recognised in view of consideration of prudence and uncertainty regarding the realisation of the same in the foreseeable future.

Textual information (67)**Disclosure of income tax [Text Block]****Note
24 Deferred Tax (Assets)/ Liabilities**

In compliance with IND AS-12, "Income Taxes" prescribed under the Companies (Indian Accounting Standards) Rules, 2015, the deferred tax asset arising on account of brought forward losses and unabsorbed depreciation has not been recognised in view of consideration of prudence and uncertainty regarding the realisation of the same in the foreseeable future.

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[611000] Notes - Exploration for and evaluation of mineral resources

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No
Assets arising from exploration for and evaluation of mineral resources	0	0
Liabilities arising from exploration for and evaluation of mineral resources	0	0
Income arising from exploration for and evaluation of mineral resources	0	0
Expense arising from exploration for and evaluation of mineral resources	0	0
Cash flows from (used in) exploration for and evaluation of mineral resources, classified as operating activities	0	0
Cash flows from (used in) exploration for and evaluation of mineral resources, classified as investing activities	0	0

[611900] Notes - Accounting for government grants and disclosure of government assistance

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0

[401100] Notes - Subclassification and notes on liabilities and assets**Subclassification of trade receivables [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classification based on current non-current [Axis]	Classification based on current non-current [Member]		Current [Member]	
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
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	82,636	82,636	82,636	82,636
Allowance for bad and doubtful debts	82,636	82,636	82,636	82,636
Total trade receivables	0	0	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
Trade receivables due by firms in which any director is or director [Abstract]				
Trade receivables due by or companies in which any or is partner or director				0

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Other current assets others [Table]

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Other current assets others [Axis]	1		2	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	11,134	11,134	282	282
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Mobilization Advance	Mobilization Advance	Advance Supplier Contractors to and	Advance to Supplier and Contractors
Other current assets, others	11,134	11,134	282	282

Other current assets others [Table]

..(2)

Unless otherwise specified, all monetary values are in Thousands of INR

Other current assets others [Axis]	3		4	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	18,484	18,484	-29,899	-29,899
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Security Deposits	Security Deposits	Less: Provision for doubtful advances	Less: Provision for doubtful advances
Other current assets, others	18,484	18,484	-29,899	-29,899

Other current assets others [Table]

..(3)

Unless otherwise specified, all monetary values are in Thousands of INR

Other current assets others [Axis]	5		6	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	2	2	2,004	2,001
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Other Current Assets	Other Current Assets	EMD Deposits	EMD Deposits
Other current assets, others	2	2	2,004	2,001



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Other current financial liabilities, others [Table]

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Other current financial liabilities, others [Axis]	1		2	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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	54	17	49,170	41,858
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	TDS Payable	TDS Payable	Expenses Payable	Expenses Payable
Other current financial liabilities, others	54	17	49,170	41,858

Other current financial liabilities, others [Table]

..(2)

Unless otherwise specified, all monetary values are in Thousands of INR

Other current financial liabilities, others [Axis]	3		4	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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	1,152	0	1,152	0
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	CGST	CGST	SGST	SGST
Other current financial liabilities, others	1,152	0	1,152	0

Classification of inventories [Table]

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classification of inventories [Axis]	Company inventories [Member]	
	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Classification of inventories [Abstract]		
Classification of inventories [Line items]		
Inventories	0	0

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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		Textual information (68) [See below]
Total dividend receivable	0	0
Advances, non-current	0	0
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	0	0
Other balances with banks	1,902	1,883
Total balance with banks	1,902	1,883
Cash on hand	0	0
Total cash and cash equivalents	(A) 1,902	(B) 1,883
Total cash and bank balances	1,902	1,883
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 assets	(C) 2,007	(D) 2,004
Interest accrued on borrowings	0	0
Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Debentures claimed but not paid	0	0
Public deposit payable, current	0	0
Total other current financial liabilities	(E) 51,528	(F) 41,875
Total other advance	0	0
Total deposits refundable current	0	0
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	0	0
Total proposed equity dividend	0	0
Total proposed preference dividend	0	0
Total proposed dividend	0	0



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Footnotes

(A)

Note 5. Cash and Cash Equivalent	As at Mar 31 , 2024
Balances with Banks	
Current Accounts	1,902
Cash on Hand	-
Total	1,902

Rounding off: +1

(B)

Note 5. Cash and Cash Equivalent	As at March 31, 2023
Balances with Banks	
Current Accounts	1,883
Cash on Hand	-
Total	1,883

(C)

Note 7. Other Current Assets	As at Mar 31 , 2024
Moblization Advance	11,134
Advance to Supplier and Contractors	282
Prepaid Expenses	-
Security Deposits	18,484
Less: Provision for doubtful advances	(29,899)
Other Current Assets	2



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EMD Deposits	2,001
Sub Total (B)	2,001
Total	2,003

(D)

Note 7. Other Current Assets	As at March 31, 2023
Moblization Advance	11,134
Advance to Supplier and Contractors	282
Prepaid Expenses	-
Security Deposits	18,484
Less: Provision for doubtful advances	(29,899)
Other Current Assets	2
Sub Total (A)	2
EMD Deposits	2,001
Sub Total (B)	2,001
Total	2,003

(E)

Note 12. Other Current Liabilities	As at March 31, 2024
Security Deposit Payable	
Labour Cess Payable	
Labour Cess	-



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CGST	1,152
SGST	1,152
IGST	-
Expenses Payable	49,170
Security Deposit	-
Interest on Property tax Payable	-
Total	51,528

(F)

Note 12. Other Current Liabilities	As at March 31, 2023
Statutory Due Payable	
TDS Payable	17
Service Tax Payable	-
Labour Cess	-
CGST	
SGST	
IGST	
Expenses Payable	41,858
Security Deposit	-
Interest on Property tax Payable	-
	41,876



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Disputed Dues- Others

Total	52,899	43,694

*Note: There are no outstanding dues to Micro, Medium and Small Scale Business Enterprises. This information as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006 has been determined to the extent such parties have been identified on the basis of information available with the Company

(Amount in
Rs.'000)

Note 12. Other Current Liabilities

As at
Mar 31 , 2023

Statutory Due Payable

TDS Payable	17	
Service Tax Payable	-	
Labour Cess	-	
Expenses Payable	41,858	
Security Deposit	-	-
Interest on Property tax Payable	-	-
Total	41,876	



it Tax Liability

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Provision for Income Tax	157
Total	157



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[401200] Notes - Additional disclosures on balance sheet

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (69) [See below]	Textual information (70) [See below]	
Additional balance sheet notes [Abstract]			
Contingent liabilities and commitments [Abstract]			
Classification of contingent liabilities [Abstract]			
Total contingent liabilities	0	0	
Classification of commitments [Abstract]			
Total commitments	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	
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0	
Percentage of proposed dividend	0.00%	0.00%	
Details of share capital held by foreign companies [Abstract]			
Percentage of share capital held by foreign company	0.00%	0.00%	
Value of share capital held by foreign company	0	0	
Percentage of paid-up capital held by foreign holding company and or with its subsidiaries	0.00%	0.00%	
Value of paid-up capital held by foreign holding company and or with its subsidiaries	0	0	
Details of shareholding pattern of promoters and public [Abstract]			
Total number of shareholders promoters and public	0	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	
Disclosure of equity share warrants [Abstract]			
Changes in equity share warrants during period [Abstract]			
Additions to equity share warrants during period	0	0	
Deductions in equity share warrants during period	0	0	
Total changes in equity share warrants during period	0	0	
Equity share warrants at end of period	0	0	0
Breakup of equity share warrants [Abstract]			
Equity share warrants for existing members	0	0	
Equity share warrants for others	0	0	
Total equity share warrants	0	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	0	0	
Number of person share application money received during year	0	0	
Number of person share application money paid as at end of year	0	0	
Number of person share application money received as at end of year	0	0	
Share application money received and due for refund	0	0	
Disclosure of whether all assets and liabilities are registered with	Yes	Yes	
ing cost records and cost audit[Abstract]			
rding cost records [Abstract]			
maintenance of cost records by company has been under Companies (Cost Records and Audit) Rules,	No		
f company			
claimed liabilities [Abstract]			
Unclaimed share application refund money	0	0	



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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	0	0
Number of warrants converted into preference shares during period	0	0
Number of warrants converted into debentures during period	0	0
Number of warrants issued during period (in foreign currency)	0	0
Number of warrants issued during period (INR)	0	0



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Textual information (69)

Disclosure of additional balance sheet notes explanatory [Text Block]

Note
18 Payment to Auditors

Particulars	For Year ended March 31, 2024
As auditors	
Audit Fee	50
Limited Review	45
Tax audit	-
Internal Financial Control	-
In other Capacities	-
Certification	-
Total	95

Note
20 Disclosure for Investment Properties

(i) Amount Recognised in Profit or Loss for Investment Property

Particulars	For Year ended March 31, 2024
Rental income	13,103

Operating expenses from property that generated rental (8,736)

Operating expenses from property that did not generated

Profit/ (Loss) from Investment Property before Depreciation

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(2,511)



Less: Depreciation (14,427)

Profit/ (Loss) from Investment Property (16,938)

(ii) Contractual Obligations

There are no contractual obligations to purchase, construct or develop investment property or for repairs, maintenance or enhancements.

(iii) Leasing Arrangements

Certain Investment Properties are leased to tenants under long term operating leases with rental payable monthly. Minimum lease payments receivable under non cancellable operating leases of Investment properties:

Particulars	For Year ended March 31, 2024
Within one year	-
Later than one year but not later than 5 years	-
Later than 5 years	-

(iv) Fair Value

Particulars	For Year ended March 31, 2024



Property

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6,656,000

(v) Estimation of Fair Value

The Company's investment properties is a 14,973 sq mtr plot at Maharaja Ranjeet Singh Marg, Minto Road, New Delhi, 110002. The valuation of the property is based on valuations performed by Duff & Phelps India Private Limited, an accredited independent valuer. Duff & Phelps India Private Limited is a specialist in valuing these types of investment properties. The valuation was carried out by following guidance of Indian Accounting Standards (Ind AS) 16 & 113. The main inputs used are market rate based on the comparable transactions & industry data, circle rate prevailing in the area and replacement cost due to paucity of bigger land plots available for sale in near vicinity to the subject property.

The company has no restrictions on the realisability of its investment properties and no contractual obligations to purchase, construct or develop investment properties or for repairs, maintenance and enhancements.

Note
26 Financial Risk Management Objective and Policies

The purpose of financial risk management is to ensure that the Company has adequate and effective utilized financing as regards the nature and scope of the business. The objective is to minimize the impact of such risks on the performance of the Company. The Company's financial risk management policy is set by the Board of Directors.

The Company's principal financial liabilities comprise trade payables and other liabilities. The main purpose of these financial instruments is to raise finance for operations. It has various financial assets such as loans, advances, land advances, trade receivables, cash which arise directly from its operation.

The Company's activities expose it to a variety of financial risks: credit risk, liquidity risk and market risk.

a. Credit risk:

It is one party to a financial instrument or customer contract will cause a financial loss due to non fulfillment of its obligations under a financial instrument or customer contract for the other party, leading to a finance loss. The Company's credit risks relate to the leasing activities and non payment of lease rent by leasee. The customer credit risk is managed by leasing out the properties to group companies or related companies. Since all the trade receivables are related companies there is no or minimal risk of default by customers as the rental are to be recovered from within group.



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b. Liquidity risk:

The risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset. The Company's cash flow is a mix of cash flow from collections from customers, leasing and interest income. Further, the company obtains sub-ordinate debts and other debts from the Holding Company to meet out the operational cost.

c. Market Risk :

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. The company is exposed to 2 types of market risks namely currency risk and interest rate risk. Financial Instruments affected by market risk include loans and borrowings and deposits. The company monitors the risks arising out of trade payables on a regular basis with the help of the group treasury team. Further the company may enter into derivatives if the exposure arising out of these risks exceeds significantly.

c.1. Currency Risk:

There is no currency risk since all operations are in INR.

c.2. Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's exposure to the risk of changes in market interest rates is not managed by taking interest free loan.



losures

eparation of Financial Statements

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The Company has incurred a net loss of Rs. 3,39,73,590.23 for the Period 1st April, 2023 to 31st March 2024 and, as of that date Company's current liabilities exceeded its total assets by Rs. 82,04,50,842.6. The company is wholly

owned subsidiary of Reliance Communications limited. Reliance Communications Ltd. is under resolution processed under The Insolvency and Bankruptcy Code 2016 (IBC). As a consequence, management and



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operation of the holding company is under the control and custody of Resolution Professionals (RPs) appointed vide Hon'ble NCLT orders dated May 18. These factor indicate that a material uncertainty exists that significant doubt on the company's ability to continue as going concern.

However the Company does not have any intention to suspend the operational activities. The company holds building on leased hold land with build up area of approximately 15000 square meters with multi-leveled basement parking, spread across two level and valued for 666 crores approximately as on 1st April 2015 by an independent valuer. Management estimates, current market of the property in the same range as on 31st Dec 2023, which exceeds the accumulated losses by approx Rs.600 crores. The company does not have any extrenal borrowing and current liabilities consists of mainly borrowings from the holding and fellow subsidiary companies. The company is in process of exploring the opportunity for renting out the property. In view of the management's expectation of the successful renting of the property in near future, the financial statement has been prepared on the going concern basis.

b) Disclosure of Compliance with IND AS

The Company has adopted Indian Accounting Standards ("Ind-AS") and these financial statements have been prepared in accordance with the principles of recognition and measurement of Ind AS, prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder. Accordingly, the annual financial statements of the previous periods are restated as per Ind AS.

c) In the opinion of the management, the current assets and loans & advances are at least equal to the value stated in the Balance Sheet, if realized in the ordinary course of business.



with Trade receivables / trade payables are subject to confirmation/ reconciliation.

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The company has entered into lease agreement with Reliance Communication LTD in respect of property Ground floor and 3rd floor of building, situated at plot no. 1101, Maharaja Ranjit Singh Marg, New Delhi, NCR- 110002 and Reliance Communication LTD is under corporate Insolvency resolution process (CIRP).

Note 28 Events occurring after the reporting period

(a) Other events

There are no events occurring after the reporting period which have material impact on the financials.

Note 29 Disclosure as per latest amendment in Schedule III:

(i)	Ratios:-	31.03.2024		
	Particular	Numerator	Denominator	Ratio
	(a) Current Ratio,	5,216	1,637,758	0.003
	(b) Debt-Equity Ratio,	1,535,708	(820,451)	-2.029
	(c) Debt Service Coverage Ratio,	(5,790)	-	0.000
	(d) Return on Equity Ratio,	(33,974)	(820,451)	0.053
	(e) Inventory turnover ratio,	-	-	0.000
	(f) Trade Receivables turnover ratio,	-	-	0.000
	(g) Trade payables turnover ratio,	-	50,364	0.000
	(h) Net capital turnover ratio,	-	(96,834)	0.000
	(i) Net profit ratio,	(33,974)	13,103	-2.593
	(j) Return on Capital employed,	(33,974)	(820,451)	0.053
	Return on investment.	-	-	0.000



in accordance with approved Scheme(s) of Arrangements

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The company is wholly owned subsidiary of Reliance Communications limited. Reliance Communications Ltd. is under resolution processed under The Insolvency and Bankruptcy Code 2016 (IBC). As a consequence, management and operation of the holding company is under the control and custody of Resolution Professionals (RPs) appointed vide Hon'ble NCLT orders dated May 18. These factor indicate that a material uncertainty exists that significant doubt on the company's ability to continue as going concern.

However the Company does not have any intention to suspend the operational activities. The company holds building on leased hold land with build up area of approximately 15000 square meters with multi-leveled basement parking, spread across two level and valued for 666 crores approximately as on 1st April 2015 by an independent valuer. Management estimates, current market of the property in the same range as on 31st March 2024, which exceeds the accumulated losses by approx Rs.600 crores. The company does not have any extrenal borrowing and current liabilities consists of mainly borrowings from the holding and fellow subsidiary companies. The company is in process of exploring the opportunity for renting out the property. In view of the management's expectation of the successful renting of the property in near future, the financial statement has been prepared on the going concern basis.

Note
30 Approval of financial statements

The financial statements were approved by the Board of Directors on 28.05.2024



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Textual information (70)

Disclosure of additional balance sheet notes explanatory [Text Block]

Note 18	Payment to Auditors	(Amount in Rs. '000)
	Particulars	For Year ended March 31, 2023
	As auditors	
	Audit Fee	50
	Limited Review	45
	Tax audit	-
	Internal Financial Control	-
	In other Capacities	-
	Certification	-
	Total	95

Note 20	Disclosure for Investment Properties	(Amount in Rs. '000)
	Particulars	For Year ended March 31, 2023
(i)	Amount Recognised in Profit or Loss for Investment Property	
	Rental income	-



Operating expenses from property that generated rental

Operating expenses from property that did not generated rental income

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(14,550)

Profit/ (Loss) from Investment Property before Depreciation	(14,536)
Less: Depreciation	(14,428)

Profit/ (Loss) from Investment Property (28,963)

(ii) Contractual Obligations

There are no contractual obligations to purchase, construct or develop investment property or for repairs, maintenance or enhancements.

(iii) Leasing Arrangements

Certain Investment Properties are leased to tenants under long term operating leases with rental payable monthly. Minimum lease payments receivable under non cancellable operating leases of Investment properties:

Particulars	(Amount in Rs.'000)	For Year ended March 31, 2023
Within one year	-	
Later than one year but not later than 5 years	-	
Later than 5 years	-	



(Amount in Rs.'000)

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31,

Investment Property	6,656,000
	6,656,000

(v) Estimation of Fair Value

The Company's investment properties is a 14,973 sq mtr plot at Maharaja Ranjeet Singh Marg, Minto Road, New Delhi, 110002. The valuation of the property is based on valuations performed by Duff & Phelps India Private Limited, an accredited independent valuer. Duff & Phelps India Private Limited is a specialist in valuing these types of investment properties. The valuation was carried out by following guidance of Indian Accounting Standards (Ind AS) 16 & 113. The main inputs used are market rate based on the comparable transactions & industry data, circle rate prevailing in the area and replacement cost due to paucity of bigger land plots available for sale in near vicinity to the subject property.

The company has no restrictions on the realisability of its investment properties and no contractual obligations to purchase, construct or develop investment properties or for repairs, maintenance and enhancements.

Note 26 Financial Risk Management Objective and Policies

The purpose of financial risk management is to ensure that the Company has adequate and effective utilized financing as regards the nature and scope of the business. The objective is to minimize the impact of such risks on the performance of the Company. The Company's financial risk management policy is set by the Board of Directors.

The Company's principal financial liabilities comprise trade payables and other liabilities. The main purpose of these financial instruments is to raise finance for operations. It has various financial assets such as loans, advances, land advances, trade receivables, cash which arise directly from its operation.

The Company's activities expose it to a variety of financial risks: credit risk, liquidity risk and market risk.

a. Credit risk:

Exposure to a financial instrument or customer contract will cause a financial loss due to non fulfillment of its obligations under a financial instrument or customer contract for the other party, leading to a finance loss. The credit risks relate to the leasing activities and non payment of lease rentals. The credit risks are managed by leasing out the properties to group companies or related companies there is no or minimal risk of default by them. If the lessee is a related company, the risk is managed from within group.



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b. Liquidity risk:

The risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset. The Company's cash flow is a mix of cash flow from collections from customers, leasing and interest income. Further, the company obtains sub-ordinate debts and other debts from the Holding Company to meet out the operational cost.

c. Market Risk :

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. The company is exposed to 2 types of market risks namely currency risk and interest rate risk. Financial Instruments affected by market risk include loans and borrowings and deposits. The company monitors the risks arising out of trade payables on a regular basis with the help of the group treasury team. Further the company may enter into derivatives if the exposure arising out of these risks exceeds significantly.

c.1. Currency Risk:

There is no currency risk since all operations are in INR.

c.2. Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of market interest rates. The Company's exposure to the risk of changes in market interest rates is not by taking interest free loan.



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Note Other Disclosures

27

a) Basis of Preparation of Financial Statements

The Company has incurred a net loss of Rs. 3,39,73,590.23 for the Period 1st April, 2023 to 31st Mar 2024 and, as of that date Company's current liabilities exceeded its total assets by Rs. 82,04,50,842.6. The company is wholly owned subsidiary of Reliance Communications limited. Reliance Communications Ltd. is under resolution processed under The Insolvency and Bankruptcy Code 2016 (IBC). As a consequence, management and operation of the holding company is under the control and custody of Resolution Professionals (RPs) appointed vide Hon'ble NCLT orders dated May 18. These factor indicate that a material uncertainty exists that significant doubt on the company's ability to continue as going concern.

However the Company does not have any intention to suspend the operational activities. The company holds building on leased hold land with build up area of approximately 15000 square meters with multi-leveled basement parking, spread across two level and valued for 666 crores approximately as on 1st April 2015 by an independent valuer. Management estimates, current market of the property in the same range as on 31st Dec 2023, which exceeds the accumulated losses by approx Rs.600 crores. The company does not have any extrenal borrowing and current liabilities consists of mainly borrowings from the holding and fellow subsidiary companies. The company is in process of exploring the opportunity for renting out the property. In view of the management's expectation of the successful renting of the property in near future, the financial statement has been prepared on the going concern basis.

b) Disclosure of Compliance with IND AS

The Company has adopted Indian Accounting Standards ("Ind-AS") and these financial statements have been prepared in accordance with the principles of recognition and measurement of Ind AS, prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder. Accordingly, the annual financial statements of the previous periods are restated as per Ind AS.



on of the management, the current assets and loans & advance
nce Sheet, if realized in the ordinary course of business.

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d) Balances with Trade receivables / trade payables are subject to confirmation/ reconciliation.

e) Rental Income

The company has entered into lease agreement with Reliance Communication LTD in respect of property Ground floor and 3rd floor of building, situated at plot no. 1101, Maharaja Ranjit Singh Marg, New Delhi, NCR- 110002 and Reliance Communication LTD is under corporate Insolvency resolution process (CIRP).

Note 28 Events occurring after the reporting period

(a) Other events

There are no events occurring after the reporting period which have material impact on the financials.

Note 29 Disclosure as per latest amendment in Schedule III:

(i) Ratios:-	31.03.2023		
Particular	Numerator	Denominator	Ratio
(a) Current Ratio,	3,887	1,630,639	0.002
(b) Debt-Equity Ratio,	1,535,707	(786,479)	-2.029
(c) Debt Service Coverage Ratio,	(16,396)	-	0.000
(d) Return on Equity Ratio,	(44,580)	(764,188)	0.053
(e) Inventory turnover ratio,	-	-	0.000
(f) Trade Receivables turnover ratio,	-	-	0.000
Payables turnover ratio,	-	48,296	0.000
Capital turnover ratio,	-	-	0.000
(i) Net profit ratio,	(44,580)	-	0.000



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(j) Return on Capital employed,	(44,580)	(786,479)	0.053
(k) Return on investment.	-	-	0.000

(ii) Compliance with approved Scheme(s) of Arrangements

The company is wholly owned subsidiary of Reliance Communications limited. Reliance Communications Ltd. is under resolution processed under The Insolvency and Bankruptcy Code 2016 (IBC). As a consequence, management and operation of the holding company is under the control and custody of Resolution Professionals (RPs) appointed vide Hon'ble NCLT orders dated May 18. These factor indicate that a material uncertainty exists that significant doubt on the company's ability to continue as going concern.

However the Company does not have any intention to suspend the operational activities. The company holds building on leased hold land with build up area of approximately 15000 square meters with multi-leveled basement parking, spread across two level and valued for 666 crores approximately as on 1st April 2015 by an independent valuer. Management estimates, current market of the property in the same range as on 31st March 2024, which exceeds the accumulated losses by approx Rs.600 crores. The company does not have any extrenal borrowing and current liabilities consists of mainly borrowings from the holding and fellow subsidiary companies. The company is in process of exploring the opportunity for renting out the property. In view of the management's expectation of the successful renting of the property in near future, the financial statement has been prepared on the going concern basis.

Note 30 Approval of financial statements

The financial statements were approved by the Board of Directors on 28.05.2024

[611800] Notes - Revenue

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of revenue [TextBlock]	Textual information (71) [See below]	Textual information (72) [See below]
Description of accounting policy for recognition of revenue [TextBlock]		Textual information (73) [See below]



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Textual information (71)

Disclosure of revenue [Text Block]

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.

Interest income on investment is recognised on time proportion basis. Dividend is considered when right to receive is established.

Textual information (72)

Disclosure of revenue [Text Block]

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.

Interest income on investment is recognised on time proportion basis. Dividend is considered when right to receive is established.

Textual information (73)

Description of accounting policy for recognition of revenue [Text Block]

k. 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.

Interest income on investment is recognised on time proportion basis. Dividend is considered when right to receive is established.

[612400] Notes - Service concession arrangements

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Service concession arrangements [TextBlock]		TRUE COPY <i>H. Srinath</i>	
Whether there are any service concession arrangements		THIS ANNEXURE IS THE TRUE COPY OF THE ORIGINAL DOCUMENT	
		No	No

[612000] Notes - Construction contracts

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No
Revenue from construction contracts	0	0
Costs incurred and recognised profits (less recognised losses)	0	0
Advances received for contracts in progress	0	0
Retention for contracts in progress	0	0
Gross amount due from customers for contract work as Assets	0	0
Gross amount due to customers for contract work as liability	0	0
Progress billings	0	0

[612600] Notes - Employee benefits

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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	No	No

Textual information (74)**Disclosure of employee benefits [Text Block]****Note
21 Employee Benefits**

At present the Company does not have any employee, hence no provision in accordance with the Indian Accounting Standard-19 'Employee Benefit' prescribed under the Companies (Indian Accounting Standards) Rules, 2015 has been made.

Textual information (75)**Disclosure of employee benefits [Text Block]****Note
21 Employee Benefits**

the Company does not have any employee, hence no provision in accordance with the Indian Accounting Standard-19 'Employee Benefit' prescribed under the Companies (Indian Accounting Standards) Rules, 2015 has been made.

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[612800] Notes - Borrowing costs

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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No
Borrowing costs [Abstract]		
Borrowing costs capitalised	0	0
Total borrowing costs incurred	0	0
Interest costs [Abstract]		
Interest costs capitalised	0	0
Interest expense	0	0
Total interest costs incurred	0	0
Capitalisation rate of borrowing costs eligible for capitalisation	0.00%	0.00%

[700100] Notes - Key managerial personnels and directors remuneration and other information

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Key managerial personnels and directors [Axis]	1	2	3
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
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	TRUSHA DEEPAK SHAH	KONIKA NIRMAL SHAH	VINEETA PIYUSH PATEL
Director identification number of key managerial personnel or director	08969726	09600137	07151087
Date of birth of key managerial personnel or director	25/01/1992	23/08/1992	05/11/1990
Designation of key managerial personnel or director	Director	Director	Director
Qualification of key managerial personnel or director	PG	PG	PG
Shares held by key managerial personnel or director	[shares] 0	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]			
Gross salary to key managerial personnel or director [Abstract]			
Gross salary to key managerial personnel or director	0	0	0
Total key managerial personnel or director remuneration	0	0	0

[612200] Notes - Leases

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of leases [TextBlock]		
Whether company has entered into any lease agreement	No	No
Disclosure of finance lease and operating lease by lessee [TextBlock]		
Total contingent rents recognised as expense	0	0
and sublease payments recognised as expense	0	0
finance lease and operating lease by lessor [TextBlock]		
gent rents recognised as income	0	0
erating lease has been converted to financial lease or		

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[612300] Notes - Transactions involving legal form of lease

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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

[612900] Notes - Insurance contracts

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No
Disclosure of amounts arising from insurance contracts [TextBlock]		
Deferred acquisition costs arising from insurance contracts	0	0
Total liabilities under insurance contracts and reinsurance contracts issued	0	0
Total increase (decrease) in liabilities under insurance contracts and reinsurance contracts issued	0	0
Liabilities under insurance contracts and reinsurance contracts issued at end of period	0	0
Total increase (decrease) in deferred acquisition costs arising from insurance contracts	0	0
Deferred acquisition costs arising from insurance contracts at end of period	0	0
Total increase (decrease) in reinsurance assets	0	0
Reinsurance assets at end of period	0	0

[613100] Notes - Effects of changes in foreign exchange rates

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	

[500100] Notes - Subclassification and notes on income and expenses**Miscellaneous other operating revenues [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Miscellaneous other operating revenues [Axis]	1	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of other operating revenues [Abstract]		
g revenues [Abstract]		
us other operating revenues	6,648	0
us other operating revenues [Abstract]		
eous other operating revenues [LineItems]		
ion of miscellaneous other operating revenues		
aneous other operating revenues		



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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	0	0
Revenue from sale of services	6,455	0
Other operating revenues	6,648	0
Other operating revenues	6,648	0
Total revenue from operations other than finance company	13,103	0
Disclosure of revenue from operations for finance company [Abstract]		
Total revenue from operations finance company	0	0
Total revenue from operations	(A) 13,103	(B) 0
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	6,648	0
Total other operating revenues	6,648	0
Total other operating revenues	6,648	0
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues	6,648	0
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Total interest income on current investments	0	0
Interest income on non-current investments [Abstract]		
Total interest income on non-current investments	0	0
Total interest income	0	0
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Total dividend income current investments	0	0
Dividend income non-current investments [Abstract]		
Total dividend income non-current investments	0	0
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Total net gain/loss on sale of investments	0	0
Rental income on investment property [Abstract]		
Total rental income on investment property	0	0
Other non-operating income [Abstract]		
Net gain (loss) on foreign currency fluctuations treated as other income [Abstract]		
Total net gain/loss on foreign currency fluctuations treated as other income	0	0
Total other non-operating income	0	0
Total other income	0	(C) 0
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense non-current loans [Abstract]		
Total interest expense non-current loans	0	0
Interest expense current loans [Abstract]		
Total interest expense current loans	0	0
Total interest expense	0	0
Total finance costs	0	0
Employee benefit expense [Abstract]		
Salaries and wages	0	0
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Remuneration to manager [Abstract]		
Remuneration to manager	0	0
Managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds	0	0
Share based payment [Abstract]		
Share based payment	0	0
Employee share based payment	0	0
Total employee benefit expense	0	0
Depreciation, depletion and amortisation expense [Abstract]		



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Depreciation expense	13,757	13,758
Amortisation expense	14,427	14,426
Total depreciation, depletion and amortisation expense	(D) 28,184	(E) 28,184
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	6,879	6,879
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	2,643	1,398
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	8,736	7,657
Total rates and taxes excluding taxes on income	8,736	7,657
Legal professional charges	230	36
Directors sitting fees	188	75
Cost transportation [Abstract]		
Total cost transportation	0	0
Impairment loss on financial assets [Abstract]		
Total impairment loss on financial assets	0	0
Impairment loss on non financial assets [Abstract]		
Total impairment loss on non-financial assets	0	0
Net provisions charged [Abstract]		
Total net provisions charged	0	0
Discount issue shares debentures written off [Abstract]		
Total discount issue shares debentures written off	0	0
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Contract cost [Abstract]		
Overhead costs apportioned contracts [Abstract]		
Total overhead costs apportioned contracts	0	0
Total contract cost	0	0
Payments to auditor [Abstract]		
Payment for audit services	95	112
Total payments to auditor	95	112
Payments to cost auditor [Abstract]		
Total payments to cost auditor	0	0
CSR expenditure	0	0
Miscellaneous expenses	(F) 122	(G) 238
Total other expenses	(H) 18,893	(I) 16,395
Current tax [Abstract]		
Total current tax	0	0



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Footnotes

(A)

Note 14. Revenue from Operations	For Year ended March 31, 2024
Sale of services	6,455
Rental Income	6,648
Total	13,103

(B)

Note 14. Revenue from Operations	For Year ended March 31, 2023
Sale of services	
Rental Income	-
Total	-

(C)

Note 15. Other Income	For Year ended March 31, 2023
Interest received on	
Fixed Deposits	-
Others	-
Miscellaneous Income (Interest on Electricity Security Deposit)	-
Total	-

(D)

Note 16. Depreciation	For Year ended March 31, 2024
Int and Equipment	13,757
Property	
Total	28,183



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28,183

(E)

Note 16. Depreciation	For Year ended March 31, 2023
Property, Plant and Equipment	13,757
Investment Property	14,428
Total	28,184

(F)

Other Miscellaneous Expenses
Water Expenses

Interest on TDS

Rounding off: -1

(G)

Other Miscellaneous Expenses
Water Expenses

Interest on TDS

Rounding off: -1

(H)

Note 17. Other Expenses	For Year ended March 31, 2024
Lease Rent	6,879
Rates & Taxes	8,736
Legal & Professional	230
	188



Fixed Assets

Service Tax

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Interest on GST	-
Interest on TDS	-
Interest on Property Tax demand	-
Payment to auditors (refer note no. 18)	95
Provision for Doubtful debts	-
Provision for Doubtful advances	-
Other Miscellaneous Expenses	19
Water Expenses	104
Total	18,893

(I)

Note 17. Other Expenses	For Year ended March 31, 2023
Lease Rent	6,879
Rates & Taxes	7,657
Legal & Professional	36
Sitting Fees	75
Insurance -Fixed Assets	1,398
Interest on Service Tax	-
Interest on GST	-
Interest on TDS	1
Interest on Property Tax demand	-
auditors (refer note no. 18)	112
Doubtful debts	
Doubtful advances	



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Other Miscellaneous Expenses	1	
Water Expenses		237
Total		16,396

[613200] Notes - Cash flow statement

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	1,902	1,883	2,102
Cash and cash equivalents	(A) 1,902	(B) 1,883	
Total income taxes paid (refund)	0	0	

Footnotes

(A)

Note 5. Cash and Cash Equivalent	As at Mar 31 , 2024
Balances with Banks	
Current Accounts	1,902
Cash on Hand	-
Total	1,902

Rounding off: +1

(B)

Note 5. Cash and Cash Equivalent	As at March 31, 2023
Balances with Banks	
Current Accounts	1,883
Cash on Hand	-
	1,883



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[500200] Notes - Additional information statement of profit and loss

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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Additional information on profit and loss account explanatory [TextBlock]		
Net write-downs (reversals of write-downs) of inventories	0	0
Net write-downs (reversals of write-downs) of property, plant and equipment	0	0
Net impairment loss (reversal of impairment loss) recognised in profit or loss, trade receivables	0	0
Net gains (losses) on disposals of non-current assets	0	0
Net gains (losses) on disposals of property, plant and equipment	0	0
Net gains (losses) on disposals of investment properties	0	0
Net gains (losses) on disposals of investments	0	0
Net gains (losses) on litigation settlements	0	0
Net gains (losses) on change in fair value of derivatives	0	0
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	0	0
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	0	0
Total aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	0	0
Total aggregated income tax relating to components of other comprehensive income	0	0
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Total exceptional items	0	0
Total revenue arising from exchanges of goods or services	0	0
Total domestic turnover goods, gross	0	0
Total export turnover goods, gross	0	0
Total revenue from sale of products	0	0
Domestic revenue services	6,455	0
Total revenue from sale of services	6,455	0
Gross value of transaction with related parties	0	0
Bad debts of related parties	0	0

[611200] Notes - Fair value measurement

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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



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[613300] Notes - Operating segments

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of entity's operating segments [TextBlock]		Textual information (76) [See below]
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

Textual information (76)**Disclosure of entity's operating segments [Text Block]****Note
19 Segment Reporting**

There are no reportable segments in accordance with Indian Accounting Standard-108 'Operating Segment' prescribed under the Companies (Indian Accounting Standards) Rules, 2015.

[610700] Notes - Business combinations

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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

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[611500] Notes - Interests in other entities

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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	No	No
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	No	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

[610800] Notes - Related party**Disclosure of transactions between related parties [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Categories of related parties [Axis]	Parent [Member]	
Related party [Axis]	1	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of transactions between related parties [Abstract]		
Disclosure of transactions between related parties [Line items]		
Name of related party	RELIANCE COMMUNICATIONS LIMITED	RELIANCE COMMUNICATIONS LIMITED
Country of incorporation or residence of related party	INDIA	INDIA
CIN of related party	L45309MH2004PLC147531	L45309MH2004PLC147531
Description of nature of transactions with related party	Insurance Expenses, Water expenses, Interest on Property tax, Professional Charges	Insurance Expenses, Water expenses, Interest on Property tax, Professional Charges
Description of nature of related party relationship	Holding company	Holding company
Disclosure of transactions between related parties [Abstract]		
Disclosure of goods related party transactions	0	0
Disclosure of related party transactions expense		1,710
Closing balances for related party transactions [Abstract]		
Payables payable related party transactions		,921
Payables receivable related party transactions		,520
Recognised during period for bad and doubtful debts for related party		0
Transaction		



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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of related party [TextBlock]	Textual information (77) [See below]	Textual information (78) [See below]
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)



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Textual information (77)

Disclosure of related party [Text Block]

Note
22 Related Party Disclosures

As per the Indian Accounting Standard-24 prescribed under the Companies (Indian Accounting Standards) Rules, 2015, the Company's related parties and transactions are disclosed below:

A. Parties where control exists

Reliance Communications Limited	Holding Company

B. Fellow Subsidiary Company

C. Directors- are collectively responsible for all the decision being made

Shri. Vineeta Piyush Patel

Shri. Konika Shah

Shri. Trusha Shah

Details of transactions and closing balances

Particulars	For Year ended March 31, 2024

Advance Taken

Reliance Communications Limited	-



Insurance Expenses-Reliance Communications Ltd.

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2,251

Water Expenses-Reliance Communications Ltd.	104	
Interest on Property Tax		-
Transaction with Directors		
Outstanding Balances:		For Year ended March 31, 2024
Loan Taken		
Reliance Communications Limited	1,527,520	
Payable		
Relaince Reality Limited		423
Reliance Communications Limited		49,971



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Textual information (78)

Disclosure of related party [Text Block]

Note
22 Related Party Disclosures

As per the Indian Accounting Standard-24 prescribed under the Companies (Indian Accounting Standards) Rules, 2015, the Company's related parties and transactions are disclosed below:

A. Parties where control exists

Reliance Communications Limited	Holding Company

B. Fellow Subsidiary Company

C. Directors- are collectively responsible for all the decision being made

Shri. Vineeta Piyush Patel

Shri. Konika Shah

Shri. Trusha Shah

Details of transactions and closing balances

Particulars

For Year ended March 31, 2023

Advance Taken

ommunications Limited

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Insurance Expenses-Reliance Communications Ltd.	1,398	
Water Expenses-Reliance Communications Ltd.		237
Interest on Property Tax		
Transaction with Directors		-
Outstanding Balances:		For Year ended March 31, 2023
Loan Taken		
Reliance Communications Limited	1,527,520	
Payable		
Relaince Reality Limited		23
Reliance Communications Limited		52,899

[611700] Notes - Other provisions, contingent liabilities and contingent assets

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
: are any contingent liabilities	No	No



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[700200] Notes - Corporate social responsibility

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No
Prescribed CSR expenditure	0
Amount CSR to be spent for financial year	0
Amount spent in local area	0
Total amount spent on construction/acquisition of any asset	0
Total amount spent on purposes other than construction/acquisition of any asset	0

[610500] Notes - Events after reporting period

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of events after reporting period [TextBlock]		Textual information (79) [See below]
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

Textual information (79)**Disclosure of events after reporting period [Text Block]**

Note 28 Events occurring after the reporting period

(a) Other events

There are no events occurring after the reporting period which have material impact on the financials.



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[612500] Notes - Share-based payment arrangements

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of share-based payment arrangements [TextBlock]		
Whether there are any share based payment arrangement	No	No
Disclosure of number and weighted average exercise prices of share options [TextBlock]		
Number of share options outstanding in share based payment arrangement [Abstract]		
Total changes of number of share options outstanding in share based payment arrangement	0	0
Number of share options outstanding in share-based payment arrangement at end of period	0	0
Weighted average exercise price of share options outstanding in share based payment arrangement [Abstract]		
Total changes of weighted average exercise price of share options outstanding in share-based payment arrangement	0	0
Weighted average exercise price of share options outstanding in share-based payment arrangement at end of period	0	0
Disclosure of number and weighted average exercise prices of other equity instruments [TextBlock]		
Number of other equity instruments outstanding in share based payment arrangement [Abstract]		
Number of other equity instruments granted in share-based payment arrangement	0	0
Total changes of number of other equity instruments outstanding in share-based payment arrangement	0	0
Weighted average exercise price of other equity instruments outstanding in share based payment arrangement [Abstract]		
Total changes of weighted average exercise price of other equity instruments outstanding in share-based payment arrangement	0	0
Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at end of period	0	0
Disclosure of indirect measurement of fair value of goods or services received, other equity instruments granted during period [TextBlock]		
Number of other equity instruments granted in share-based payment arrangement	0	0
Expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets [Abstract]		
Total expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets	0	0

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[613000] Notes - Earnings per share

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of earnings per share [TextBlock]		Textual information (80) [See below]
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -9.53	[INR/shares] -12.51
Total basic earnings (loss) per share	[INR/shares] -9.53	[INR/shares] -12.51
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -9.53	[INR/shares] -12.51
Total diluted earnings (loss) per share	[INR/shares] -9.53	[INR/shares] -12.51
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	-3,39,73,590	-4,45,80,461
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	-3,39,73,590	-4,45,80,461
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 35,63,601	[shares] 35,63,601
Adjusted weighted average shares	[shares] 0	[shares] 0

Textual information (80)**Disclosure of earnings per share [Text Block]****Note 23 Earning per Equity Share**

Particulars	As at March 31, 2023
Nominal Value of Equity Shares (Rs.)	10
Profit/ (Loss) attributable to Equity Shareholders	(4,45,80,461)
Weighted Average number of Equity Shares outstanding during the period	35,63,601
Basic and Diluted Earnings per Share	(12.51)



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[610900] Notes - First time adoption

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No
Disclosure of reconciliation of equity from previous GAAP to Ind AS [TextBlock]		
Equity as per Indian GAAP	0	0
Equity as per Ind AS	0	0
Disclosure of reconciliation of comprehensive income from previous GAAP to Ind AS [TextBlock]		
Comprehensive income as per Indian GAAP	0	0
Comprehensive income as per Ind AS	0	0
Disclosure of reconciliation of profit (loss) for the period from previous GAAP to Ind AS [TextBlock]		
Profit (loss) for the period as per Indian GAAP	0	0
Profit (loss) for the period as per Ind AS	0	0

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CAMPION PROPERTIES LIMITED
Standalone Financial Statements for period 01/04/2023 to 31/03/2024

[700300] Disclosure of general information about company

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Name of company	CAMPION PROPERTIES LIMITED	
Corporate identity number	U55101MH2001PLC218815	
Permanent account number of entity	AABCH1761P	
Address of registered office of company	H Block, 1st Floor Dhirubhai Ambani Knowledge City Navi Mumbai Thane MH 400710 IN	
Type of industry	Commercial and Industrial	
Category/sub-category of company	Non-govt company	
Whether company is listed company	No	
Date of board meeting when final accounts were approved	28/05/2024	
Period covered by financial statements	12 Months	12 Months
Date of start of reporting period	01/04/2023	01/04/2022
Date of end of reporting period	31/03/2024	31/03/2023
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Thousands	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	No	

Disclosure of principal product or services [Table]

..(1)

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Types of principal product or services [Axis]	1
	01/04/2023 to 31/03/2024
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	9972
Description of product or service category	Real estate services
Turnover of product or service category	13,103
Highest turnover contributing product or service (ITC 8 digit) code	99721129
Description of product or service	Properties
Turnover of highest contributing product or service	13,103

[700600] Disclosures - Directors report

Details of principal business activities contributing 10% or more of total turnover of company [Table]

..(1)

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Principal business activities of company [Axis]	Product/service 1 [Member]
	01/04/2023 to 31/03/2024
Principal business activities contributing 10% or more of total turnover of company [Abstract]	
Principal business activities contributing 10% or more of total turnover of company [LineItems]	
Main product/service	
Code of main product/service	
Description of product/service	
Percentage to total turnover of company	0.00%



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Details of directors signing board report [Table] ..(1)

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Directors signing board report [Axis]	1	2
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
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	VINEETA	KONIKA
Middle name of director	PIYUSH	NIRMAL
Last name of director	PATEL	SHAH
Designation of director	DIRECTOR	DIRECTOR
Director identification number of director	07151087	09600137
Date of signing board report	28/05/2024	28/05/2024



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	01/04/2023 to 31/03/2024
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	NA
Disclosure relating to amounts if any which is proposed to carry to any reserves	Reserve In view of the loss, no amount has been carried to any reserve.
Disclosures relating to amount recommended to be paid as dividend	Dividend During the year under review, the Board of Directors has not recommended any dividend on the equity shares of the Company.
Details regarding energy conservation	Textual information (2) [See below]
Details regarding technology absorption	Textual information (3) [See below]
Details regarding foreign exchange earnings and outgo	Textual information (4) [See below]
Disclosures in director's responsibility statement	Textual information (5) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	Material Changes and Commitments if any affecting the financial position of the Company There was no material change and commitment affecting the financial position of the Company.
Particulars of loans guarantee investment under section 186 [TextBlock]	Textual information (6) [See below]
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (7) [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	No
Date of board of directors' meeting in which board's report referred to under section 134 was approved	28/05/2024
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	NA
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	CAMPION PROPERTIES LIMITED
Details of shareholding pattern of top 10 shareholders [Abstract]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	NA
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	Textual information (8) [See below]
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (9) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (10) [See below]
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (11) [See below]
Disclosure of change in nature of business [TextBlock]	NA
Directors or key managerial personnels who were have resigned during year [TextBlock]	Textual information (12) [See below]
Companies which have become or ceased to be its joint ventures or associate companies during [TextBlock]	Textual information (13) [See below]
Deposits covered under chapter v of companies act	
Deposits which are not in compliance with requirements of Chapter v of act [TextBlock]	[See below]



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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 (16) [See below]
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (17) [See below]
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	NA
Details of remuneration of director or managerial personnel [Abstract]	
Number of meetings of board	4
Details of signatories of board report [Abstract]	
Name of director signing board report [Abstract]	



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Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

Directors' Report

Dear Shareowners,

Your Directors present the 22 nd Annual Report and the audited accounts of the Company for the financial year ended March 31, 2024.

Financial performance and Business Operations

During the year under review, your Company has earned an income of Rs. 131.03 lacs as compared to the previous year nil income. The Company has incurred loss of Rs. 339.74 lacs for the year as compared to loss of Rs. 445.80 lacs in the previous year.

Dividend

During the year under review, the Board of Directors has not recommended any dividend on the equity shares of the Company.

Reserve

In view of the loss, no amount has been carried to any reserve.

Subsidiary / Holding Company

There was no subsidiary company as on March 31, 2024. Reliance Communications Limited (RCOM) remains the holding company.

RCOM is under Corporate Insolvency Resolution Process pursuant to the provisions of the Insolvency and Bankruptcy Code, 2016 and its affairs, business and assets are being managed by, and the powers of the board of directors of RCOM are vested in, the Resolution Professional appointed by Hon'ble National Company Law Tribunal, Mumbai Bench, Mumbai.

Deposits

The Company has not accepted deposit from the public falling within the ambit of Section 73 of the Companies Act, 2013 (Act) and the Companies (Acceptance of Deposits) Rules, 2014.

Particulars of Loans, Guarantees or Investments

The Company has not made any loans, provided any guarantee or made any investments within the preview of Section 186 of the Act .

Directors

Ms Trusha Deepak Shah (DIN: 08969726), Director is retiring by rotation at the ensuing Annual General Meeting and is eligible for re-appointment, offers herself for re-appointment at the ensuing Annual General Meeting.

There was no change in Directors of the Company.

Key Managerial Personnel

As per Section 203 of the Act, the Company is not required to appoint Key Managerial Personnel of the Company.

Policy on Directors, Key Managerial Personnel and other Senior Employees Appointment and Remuneration

The Nomination and Remuneration Committee of the Board has devised a policy for selection and appointment of Directors, Key Managerial Personnel and Senior Management and their Remuneration. The Committee has formulated the criteria for determining the qualifications, positive attributes and independence of a Director.

Evaluation of Directors, Board and Committees

As per the requirement of the Act, policy for performance evaluation of the individual directors, Board and its Committee, which includes criteria for performance evaluation not applicable to the Company.

Directors' Responsibility Statement

Pursuant to the requirements under Section 134(3)(c) of the Companies Act, 2013 with respect to Directors' Responsibility Statement, it is hereby confirmed that:

in the preparation of the annual financial statements for financial year ended March 31, 2024, the applicable Accounting Standards had been followed along with proper explanation relating to material departures, if any;

the Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and are a true and fair view of the state of affairs of the Company as at March 31, 2024 and of the loss of the Company for the year ended March 31, 2024;

the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

the Directors had prepared the annual financial statements for the financial year ended March 31, 2024, in accordance with the applicable Accounting Standards;

the Directors had laid down internal financial controls to be followed by the Company and were satisfied that these controls are adequate and are operating effectively, and



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the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws were in place and were adequate and operating effectively.

Related Party Transactions

All related party transactions that were entered into during the financial year were on an arm's length basis and were in the ordinary course of business. There are no materially significant related party transactions made by the Company with Promoters, Directors or other designated persons, which may have a potential conflict with the interest of the Company at large.

None of the Directors has any pecuniary relationships or transactions vis-à-vis the Company.

Material Changes and Commitments if any affecting the financial position of the Company

There was no material change and commitment affecting the financial position of the Company.

Meetings of the Board

During the period, Four Board Meetings were held on May 25, 2023, August 09, 2023, November 08, 2023, and February 08, 2024. The maximum time gap between any two meetings was 91 days and the minimum gap was 75 days. The meetings are normally held at Mumbai.

Risk Management

The Company has a business risk management framework to identify, evaluate business risks and opportunities. This framework seeks to create transparency, minimise adverse impact on the business objective and enhance company's competitive advantage. The business risk framework defines the risk management approach across the Company at various levels including documentation and reporting. The framework has different risk Models, which helps in identifying risk trend, exposure and potential impact analysis at a Company level.

Auditors and Auditors' Report

At the 17 th Annual General Meeting (AGM) held on September 28, 2019, M/s. Ajay Agarwal and Co, Chartered Accountants were re-appointed as the statutory auditors of the Company for a period five years to hold office till the conclusion of the 22th AGM to be held for the financial year 2023-24 .

In view of the above, the term of appointment of M/s. Ajay Agarwal and Co, Chartered Accountants, as statutory auditor is expiring at the ensuing AGM. The Board of Director has proposed to re-appoint M/s. Ajay Agarwal and Co, Chartered Accountants as statutory auditor of the Company to hold office from conclusion of ensuing AGM till the conclusion of AGM to be held for financial year 2028-29.

The Company has received confirmation from M/s. Ajay Agarwal and Co, Chartered Accountants to the effect that their appointment, if made, would be within the prescribed limits under Section 141(3) of the Act and that they are not disqualified from appointment as statutory auditors of the Company.

The observations and comments given by the Auditors in their report read together with notes on financial statements are self-explanatory and hence do not call for any further comments under Section 134 of the Companies Act, 2013.

Financial Statements - Application of Indian Accounting Standards (Ind AS) Rules, 2015.

Ministry of Corporate Affairs (MCA) vide its Notification No. G.S.R. 111(E) dated February 16, 2015, has made the application of the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS Rules) effective from April 1, 2015.

The audited financial statement drawn up for the financial year ended March 31, 2024, in accordance with the requirements of the above said Rules.

Corporate Social Responsibility

The Company is not falling under the purview of Section 135 of the Act and hence disclosures with respect to CSR activities are not applicable to the Company.

Particulars of Employees

Section 197 of the Act read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is not applicable to the Company.

Conservation of Energy, Technology Absorption and Foreign Exchange Earnings and Outgo

As the Company does not involve any manufacturing activity, most of the information's as required under Section 134(3)(m) of the Companies Act 2013, read with Rule 8 of the Companies (Accounts) Rules, 2014 is not applicable the Company. However, the information given in the Annexure – A forming part of this Report.



ed by Regulators or Courts and Tribunals
the regulators or Courts or Tribunals impacting the going concern sta

he Insolvency and Bankruptcy Code, 2016
ations Limited is Holding Company of the Company.

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Reliance Communications Limited (RCOM), under Corporate Insolvency Resolution Process pursuant to the provisions of the Insolvency

and Bankruptcy Code, 2016 and its affairs, business and assets are being managed by, and the powers of the board of directors RCOM are vested in, the Interim Resolution Professional appointed by Hon'ble National Company Law Tribunal, Mumbai Bench, Mumbai.

Further, Company has not received any order under Insolvency and Bankruptcy Code, 2016, during the year under review.

Internal Financial Controls and their adequacy

The Company has in place adequate internal financial controls across the organization. The same is subject to review periodically by the internal audit cell for its effectiveness.

Disclosure Under The Sexual Harassment Of Women At The Workplace (Prevention, Prohibition And Redressal) Act, 2013

The Company is committed to uphold and maintain the dignity of women, whether an employee or not, and it has in place a policy which provides for protection against sexual harassment of women at work place and for prevention and redressal of such complaints. No such complaint was received during the year under review.

Secretarial Standards

During the year under review, the Company has complied with the applicable Secretarial Standards issued by the Institute of Company Secretaries of India (ICSI).

Acknowledgements

Your Directors would like to express their sincere appreciation for the co-operation and assistance received from stakeholders and other business constituents during the year under review.

For and on behalf of the Board of Directors

Konika Shah
Director
DIN: 09600137

Vineeta Piyush Patel
Director
DIN: 07151087



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Annexure –A

Conservation of Energy-

The steps taken or impact on conservation of energy

The Company requires energy for its operations and the Company is making all efforts to conserve energy by monitoring energy costs and periodically reviews of the consumption of energy. It also takes appropriate steps to reduce the consumption through efficiency in usage and timely maintenance / installation / up gradation of energy saving devices, wherever applicable.

The steps taken by the Company for utilizing alternate sources of energy

The capital investment on energy conservation equipments

Technology Absorption-

The efforts made towards technology absorption

The Company uses latest technology and equipments into the business. Further the Company is not engaged in any manufacturing activities.

The benefits derived like product improvement, cost reduction, product development or import substitution

In case of imported technology (imported during the last three years reckoned from the beginning of the financial year)
The details of technology imported
The year of import
Whether technology been fully absorbed
If not fully absorbed, areas where absorption has not taken place, and the reasons thereof.

The expenditure incurred on Research and development

The Company has not spent any amount towards research and developmental activities and has been active in harnessing and tapping the latest and the best technology in the industry.

Foreign Exchange Earnings and Outgo:

Total Foreign Exchange earned : Rs. Nil

Total Foreign Exchange outgo : Rs. Nil

Textual information (2)



Details regarding energy conservation

Energy, Technology Absorption and Foreign Exchange Earnings and Outgo As the Company does not involve any activity, most of the information's as required under Section 134(3)(m) of the Companies Act, 2013 read with Rule 8 of the Companies (Disclosure of Information) Rules, 2014 is not applicable to the Company. However, the information is disclosed in the Company's Report. Annexure –A (A) Conservation of Energy- The steps taken by the Company for conserving energy in its operations and the Company is making all efforts to conserve energy by monitoring energy costs and periodically reviews of the consumption of energy. It also takes appropriate steps to reduce the consumption through efficiency in usage and timely maintenance / installation / up gradation of energy saving devices, wherever applicable. The steps taken by the Company for utilizing alternate sources of energy The capital investment on energy conservation equipments

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Textual information (3)

Details regarding technology absorption

Conservation of Energy, Technology Absorption and Foreign Exchange Earnings and Outgo As the Company does not involve any manufacturing activity, most of the information's as required under Section 134(3)(m) of the Companies Act, 2013, read with Rule 8 of the Companies (Accounts) Rules, 2014 is not applicable to the Company. However, the information as applicable has been given in the Annexure – A forming part of this Report. Annexure –A (B) Technology Absorption- i. The efforts made towards technology absorption The Company uses latest technology and equipments into the business. Further the Company is not engaged in any manufacturing activities. ii. The benefits derived like product improvement, cost reduction, product development or import substitution iii. In case of imported technology (imported during the last three years reckoned from the beginning of the financial year) (a) The details of technology imported (b) The year of import (c) Whether technology been fully absorbed (d) If not fully absorbed, areas where absorption has not taken place, and the reasons thereof. iv. The expenditure incurred on Research and development The Company has not spent any amount towards research and developmental activities and has been active in harnessing and tapping the latest and the best technology in the industry. b. Total Foreign Exchange outgo : Rs. Nil

Textual information (4)

Details regarding foreign exchange earnings and outgo

Conservation of Energy, Technology Absorption and Foreign Exchange Earnings and Outgo As the Company does not involve any manufacturing activity, most of the information's as required under Section 134(3)(m) of the Companies Act, 2013, read with Rule 8 of the Companies (Accounts) Rules, 2014 is not applicable to the Company. However, the information as applicable has been given in the Annexure – A forming part of this Report. (C) Foreign Exchange Earnings and Outgo: a. Total Foreign Exchange earned : Rs. Nil b. Total Foreign Exchange outgo : Rs. Nil

Textual information (5)

Disclosures in director's responsibility statement

Directors' Responsibility Statement Pursuant to the requirements under Section 134(3)(c) of the Companies Act, 2013 with respect to Directors' Responsibility Statement, it is hereby confirmed that: (i) in the preparation of the annual financial statements for financial year ended March 31, 2024, the applicable Accounting Standards had been followed along with proper explanation relating to material departures, if any; (ii) the Directors had 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 as at March 31, 2024 and of the loss of the Company for the year ended on that date; (iii) the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities; (iv) the Directors had prepared the annual financial statements for the financial year ended March 31, 2024 on a 'going concern' basis; (v) the Directors had laid down internal financial controls to be followed by the Company and such financial controls are adequate and are operating effectively, and (vi) the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws were in place and were adequate and operating effectively.

Textual information (6)

Particulars of loans guarantee investment under section 186 [Text Block]

Particulars of Loans, Guarantees or Investments

The Company has not made any loans, provided any guarantee or made any investments within the preview of Section 186 of the Act .

Textual information (7)

Particulars of contracts/arrangements with related parties under section 188(1) [Text Block]

Related Party Transactions

All related party transactions that were entered into during the financial year were on an arm's length basis and were in the ordinary course of business. There are no materially significant related party transactions made by the Company with Promoters, Directors or other designated persons, which may have a potential conflict with the interest of the Company at large.

rs has any pecuniary relationships or transactions vis-à-vis the Company.



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Textual information (8)

Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [Text Block]

Policy on Directors, Key Managerial Personnel and other Senior Employees Appointment and Remuneration

The Nomination and Remuneration Committee of the Board has devised a policy for selection and appointment of Directors, Key Managerial Personnel and Senior Management and their Remuneration. The Committee has formulated the criteria for determining the qualifications, positive attributes and independence of a Director.

Textual information (9)

Disclosure of statement on development and implementation of risk management policy [Text Block]

Risk Management

The Company has a business risk management framework to identify, evaluate business risks and opportunities. This framework seeks to create transparency, minimise adverse impact on the business objective and enhance company's competitive advantage. The business risk framework defines the risk management approach across the Company at various levels including documentation and reporting. The framework has different risk Models, which helps in identifying risk trend, exposure and potential impact analysis at a Company level.

Textual information (10)

Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [Text Block]

Corporate Social Responsibility

The Company is not falling under the purview of Section 135 of the Act and hence disclosures with respect to CSR activities are not applicable to the Company.

Textual information (11)

Disclosure of financial summary or highlights [Text Block]

Financial performance and Business Operations

During the year under review, your Company has earned an income of Rs. 131.03 lacs as compared to the previous year nil income. The Company has incurred loss of Rs. 339.74 lacs for the year as compared to loss of Rs. 445.80 lacs in the previous year.

Textual information (12)

Details of directors or key managerial personnels who were appointed or have resigned during year [Text Block]

Directors

Ms Trusha Deepak Shah (DIN: 08969726), Director is retiring by rotation at the ensuing Annual General Meeting and is eligible for re-appointment, offers herself for re-appointment at the ensuing Annual General Meeting.

There was no change in Directors of the Company.

Key Managerial Personnel

As per Section 203 of the Act, the Company is not required to appoint Key Managerial Personnel of the Company.

Textual information (13)

Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [Text Block]

3 Company

liary company as on March 31, 2024. Reliance Communications Limited (RCOM) remains the holding company.

porate Insolvency Resolution Process pursuant to the provisions of the
assets are being managed by, and the powers of the board of directors
ted by Hon'ble National Company Law Tribunal, Mumbai Bench, Mu

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Textual information (14)

Details relating to deposits covered under chapter v of companies act [Text Block]

Deposits

The Company has not accepted deposit from the public falling within the ambit of Section 73 of the Companies Act, 2013 (Act) and the Companies (Acceptance of Deposits) Rules, 2014.

Textual information (15)

Details of deposits which are not in compliance with requirements of chapter v of act [Text Block]

Deposits

The Company has not accepted deposit from the public falling within the ambit of Section 73 of the Companies Act, 2013 (Act) and the Companies (Acceptance of Deposits) Rules, 2014.

Textual information (16)

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]

Orders, if any, passed by Regulators or Courts and Tribunals

No orders passed by the regulators or Courts or Tribunals impacting the going concern status and the Company's operations.

Textual information (17)

Details regarding adequacy of internal financial controls with reference to financial statements [Text Block]

Internal Financial Controls and their adequacy

The Company has in place adequate internal financial controls across the organization. The same is subject to review periodically by the internal audit cell for its effectiveness.

[700500] Disclosures - Signatories of financial statements**Details of directors signing financial statements [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Directors signing financial statements [Axis]	1	2
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
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	VINEETA	KONIKA
Middle name of director	PIYUSH	NIRMAL
Last name of director	PATEL	SHAH
Designation of director	DIRECTOR	DIRECTOR
Director identification number of director	07151087	09600137
Date of signing of financial statements by director	28/05/2024	28/05/2024



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[700400] Disclosures - Auditors report**Details regarding auditors [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Auditors [Axis]	1
	01/04/2023 to 31/03/2024
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	M/S AJAY AGARWAL & CO.
Name of auditor signing report	AJAY KUMAR AGARWAL
Firms registration number of audit firm	005972N
Membership number of auditor	084812
Address of auditors	ROOM NO-203, 1/42, LALITA PARK, LAXMI NAGAR, DELHI- 110092
Permanent account number of auditor or auditor's firm	AAMFA5982D
SRN of form ADT-1	N00751438
Date of signing audit report by auditors	28/05/2024
Date of signing of balance sheet by auditors	28/05/2024

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Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table]

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
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 (18) [See below]	
Disclosure in auditors report relating to inventories		2. In respect of its inventories: There is no inventory maintained by entity.
Disclosure in auditors report relating to loans		Textual information (19) [See below]
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013		4. In our opinion, the company has not granted any loans, investments and guarantees, therefore, Clause iv of the Companies (Auditor's Report) Order 2020 is not applicable to the company.
Disclosure in auditors report relating to deposits accepted		5. The company has not accepted deposits during the year.
Disclosure in auditors report relating to maintenance of cost records		6. The company is not required to maintain the cost records which has been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013.
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (20) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues		Textual information (21) [See below]
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		10. (a) No money has been raised by way of public issue or follow-on offer (including debt instruments) and term loans were applied for the purposes for which those are raised.
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 (22) [See below]	
Disclosure in auditors report relating to managerial remuneration	NA	
Disclosure in auditors report relating to Nidhi Company		12. In our opinion, the company is not Nidhi Company. Therefore, the clause xii of the Companies (Auditor's Report) Order 2020 is not applicable to the company.
Disclosure in auditors report relating to transactions with related parties	Textual information (23) [See below]	



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Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures		10. (b) The company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	15. The company has not entered into any non-cash transactions with directors or persons connected with him.	
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934		16. The company is not required to be register under section 45-IA of the Reserve Bank of India Act, 1934. Hence clause xiv of the Companies (Auditor's Report) Order 2020 is not applicable.

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024
Disclosure in auditor's report explanatory [TextBlock]	Textual information (24) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (18)

Disclosure in auditors report relating to fixed assets

1. In respect of Fixed Assets : (a)The company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets; (b)As explained to us, fixed assets have been physically verified by the management at reasonable intervals and no material discrepancies were noticed on such verification. (c)Title deed of immovable property is held by the Company as Fixed Assets. (d) The company has not revalued its Property, plant and equipment during the year. (e) No proceedings have been initiated or are pending against the company for holding any benami property under Benami Transactions (Prohibition) Act,1988 (45 of 1988) and rule made hereunder.

Textual information (19)

Disclosure in auditors report relating to loans

3. According to the information and explanations given to us and on the basis of our examination of the books of account, the Company has not granted any loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or other parties listed in the register maintained under Section 189 of the Companies Act, 2013. Consequently, the provisions of clauses iii of the order are not applicable to the Company.

Textual information (20)

Disclosure in auditors report relating to statutory dues [Text Block]

7. In respect of statutory dues:

(a) The company is not regular in depositing undisputed statutory dues in certain cases including provident fund, employees' state insurance, income-tax, sales-tax, , service tax, duty of customs, duty of excise, value added tax, and any other statutory dues with the appropriate

ies not have any dues of income tax or sales-tax or service tax or duty of customs or duty of excise or value added tax on ite.



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Textual information (21)

Disclosure in auditors report relating to default in repayment of financial dues

9. The company does not have any loans or borrowings from financial institution or bank or debenture holders, therefore, the clause ix of the Companies (Auditor's Report) Order 2020 is not applicable to the company.

Textual information (22)

Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period

11. (a) No fraud has been made by the company nor has any fraud on the Company by its officers or employees been noticed or reported during the year. (b) No report under subsection (12) of section 143 of the Companies Act has been filed in form ADT-4. (c) No whistle blowers complaints received during the year.

Textual information (23)

Disclosure in auditors report relating to transactions with related parties

13. All transactions with the related parties are in compliance with Section 188 and 177 of Companies Act, 2013 and have been disclosed in the Financial Statements etc as required by the accounting standards and Companies Act, 2013.



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Textual information (24)

Disclosure in auditor's report explanatory [Text Block]

AJAY AGARWAL & CO.
CHARTERED ACCOUNTANTS

ROOM NO-203, 1/42, LALITA PARK
LAXMI NAGAR, DELHI- 110092
PHONE NO.: +91-11-45874598 (O)

+91-9811006446 (M)

E-MAIL: ak8481@yahoo.com

INDEPENDENT AUDITOR'S REPORT

To the Members of Campion Properties Limited

Report on the Standalone Financial Statements

Qualified Opinion

We have audited the standalone financial statements of Campion Properties Limited ("the Company"), which comprise the balance sheet as at 31 st March 2024, and the statement of Profit and loss, statement of cash flows, and Statement of change in Equity for the year ended, and notes to the financial statement, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, except for the possible effect of matter described on the basis for Qualified Opinion Paragraph the aforesaid standalone financial statements give the information required by the Companies Act, 2013 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, 2024 and its loss, Changes in equity and its cash flow for the year ended on that date.

Basis for Qualified Opinion

We draw attention to Note No. 27(a) in the financial statement, which indicate that the company incurred a net loss of Rs. 3,39,73,590.23 for the year ended 2023-24 and, as of that date Company's current liabilities exceeded its total assets by Rs. 82,04,50,842.6. The company is wholly owned subsidiary of Reliance Communications limited. Reliance Communications Ltd. is under resolution processed under The Insolvency and Bankruptcy Code 2016 (IBC). As a consequence, management and operation of the holding company is under the control and custody of Resolution Professionals (RPs) appointed vide Hon'ble NCLT orders dated May 18. These factor indicate that a material uncertainty exists that significant doubt on the company's ability to continue as going concern.

The company holds building on leased hold land with build up area of approximately 15000 square meters with multi-leveled basement parking, spread across two level and valued for 666 crores approximately as on 1st April 2015 by an independent valuer. Management estimates, current market of the property in the same range as on 31st March 2024, which exceeds the accumulated losses by approx. Rs. 600 crores . The company does not have any external borrowing and current liabilities consists of mainly borrowings from the holding and fellow subsidiary companies. The company is in process of exploring the opportunity for renting out the property. In view of the management's expectation of the successful renting of the property in near future, the financial statement has been prepared on the going concern basis. However, in view of the above uncertainties, we are unable to comment on the ability of the company to continue as a going concern and the consequential to accompanying financial statements, if any, that might have been necessarily had the financial statements prepared under liquidation basis.

We conducted our audit in accordance with Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Standalone financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to Note No. 27(e) in the financial statements, which states that The company has entered into lease agreement with Reliance Communication LTD in respect of property Ground floor and 3rd floor of building, situated at plot no. 1101, Maharaja Ranjit Singh Marg, New Delhi, NCR- 110002 and Reliance Communication LTD is under corporate Insolvency resolution process (CIRP). Our opinion is not modified in respect of this matter.

Responsibility of Management for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies ; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is responsible for assessing the company's ability to continue as a going concern, as applicable, matters related to going concern and using the going concern basis of accounting unless management concludes that the company is unable to continue as a going concern, or to cease operations, or has no realistic alternative but to do so.

The Auditor's responsibilities as stated above are not intended to absolve the management and the Board of Directors of their responsibilities and they are also responsible for overseeing the company's financial reporting process.

The Auditor's responsibilities for the Audit of the Standalone Financial Statements

are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. An audit conducted in accordance with SAs will always detect a material misstatement, if it exists, but it is not guaranteed to detect all material misstatements. Material misstatements are those that, individually or in the aggregate, are considered material if, individually or in the aggregate, they are likely to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit.



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We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Companies Act, 2013, we report that in our opinion the said order is applicable to the company, hence comments on the matters specified in paragraphs 3 and 4 of the said order are required and are given in Annexure-1

2. As required by section 143(3) of the Act, we further 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 appears from our examination of those books;

(c) The standalone Balance Sheet, Statement of Profit & Loss and cash flow statement dealt with by this Report are in agreement with the books of account.

(d) In our opinion, the aforesaid standalone financial statements comply with the applicable Indian Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules 2014.

(e) The Going Concern matter described in basis for Qualified opinion selection related to Going Concern Paragraph above, in our opinion, may have an adverse effect on the functioning of the Company.

(f) On the basis of written representations received from the directors as on March 31, 2024 and taken on record by the Board of Directors, none of the directors are disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164(2) of the Act.

(g) With respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls, refer to our separate report in Annexure-II.

(h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014 in our opinion and to the best of our information and according to the explanations given to us:-

(i) The Company does not have any pending litigations which would impact its financial position.

(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.

(iv) (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party.

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

(v) The company has not declared any dividend during the year under reference.



As per section 3(1) of the Companies (Accounts) Rules, 2014 for maintaining book of account, the Company has installed accounting software which has a feature of recording audit trail (edit log) and has provided access to the Company with effect from April 1, 2023, and Based on our examination, the accounting software for maintaining its books of account which has a feature of recording audit trail throughout the year for all relevant transactions recorded in the software, we did not come across any instance of audit trail feature being tampered with. [Additionally, the audit trail has been preserved by the company as per the statutory requirements for record retention.]

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Company the did

For M/S AJAY AGARWAL & CO.
Chartered Accountants

FRN No. 005972N

M. No. 084812

Place: New Delhi

(CA AJAY KUMAR AGARWAL)

Date:

Partner

UDIN:

Annexure-I to the Auditor's Report

The Annexure referred to in paragraph 1 of our report of even date to the members of Campion Properties Limited on the accounts of the company for the year ended 31st March, 2024.

On the basis of such checks as we considered appropriate and according to the information and explanation given to us during the course of our audit, we report that:

1. In respect of Fixed Assets :

(a) The company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets;

(b) As explained to us, fixed assets have been physically verified by the management at reasonable intervals and no material discrepancies were noticed on such verification.

(c) Title deed of immovable property is held by the Company as Fixed Assets.

(d) The company has not revalued its Property, plant and equipment during the year.

(e) No proceedings have been initiated or are pending against the company for holding any benami property under Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rule made hereunder.

2. In respect of its inventories:

There is no inventory maintained by entity.

3. According to the information and explanations given to us and on the basis of our examination of the books of account, the Company has not granted any loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or other parties listed in the register maintained under Section 189 of the Companies Act, 2013. Consequently, the provisions of clauses iii of the order are not applicable to the Company.

4. In our opinion, the company has not granted any loans, investments and guarantees, therefore, Clause iv of the Companies (Auditor's Report) Order 2020 is not applicable to the company.

5. The company has not accepted deposits during the year.

6. The company is not required to maintain the cost records which has been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013.

7. In respect of statutory dues:

(a) The company is not regular in depositing undisputed statutory dues in certain cases including provident fund, employees' state insurance, income-tax, sales-tax, , service tax, duty of customs, duty of excise, value added tax, and any other statutory dues with the appropriate authorities.

(b) The company does not have any dues of income tax or sales-tax or service tax or duty of customs or duty of excise or value added tax on account of any dispute.

8. Since no tax assessments during the year, hence no transactions has been surrendered as income during the year in tax assessments. Hence clause viii of the Companies (Auditor's Report) Order 2020 is not applicable.

9. The company does not have any loans or borrowings from financial institution or bank or debenture holders, therefore, the clause ix of the Companies (Auditor's Report) Order 2020 is not applicable to the company.

10. (a) No money has been raised by way of public issue or follow-on offer (including debt instruments) and term loans were applied for the purposes for which those are raised.

(b) The company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.

11. (a) No fraud has been made by the company nor has any fraud on the Company by its officers or employees been noticed or reported during the year.

(b) No report under subsection (12) of section 143 of the Companies Act has been filed in form ADT-4.

(c) No whistle blowers complaints received during the year.

12. In our opinion, the company is not Nidhi Company. Therefore, the clause xii of the Companies (Auditor's Report) Order 2020 is not applicable to the company.

13. All transactions with the related parties are in compliance with Section 188 and 177 of Companies Act, 2013 and have been disclosed in the Financial Statements etc as required by the accounting standards and Companies Act, 2013.

14. Since the Company does not have any operations and Section 138 of the Companies Act, 2013 is also not applicable, therefore, clause xiv of the Companies (Auditor's Report) Order 2020 is not applicable to the Company.

15. The company has not entered into any non-cash transactions with directors or persons connected with him.

16. The company is not required to be register under section 45-IA of the Reserve Bank of India Act, 1934. Hence clause xiv of the Companies (Auditor's Report) Order 2020 is not applicable.

17. The company has not incurred cash losses in the financial year and in the immediately preceding financial year.

18. There has been no instance of any resignation of the statutory auditors occurred during the year.

Integrity exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of when they fall due within a period of 1 year from the balance sheet date.

As per Note No. 27(a) in the financial statement. The company is wholly owned subsidiary of Reliance Communications

Communications Ltd. is under resolution processed under The Insolvency and operation of the holding company is under the control and NCLT orders dated May 18. These factor indicate that a material u

continue as going concern.

Companies (Auditor's Report) Order 2020 is not applicable to the cor

Expenditure as per section 135 of the said act.



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For M/S AJAY AGARWAL & CO.
Chartered Accountants
FRN No. 005972N
M. No. 084812

Place: New Delhi
Date:

(CA AJAY KUMAR AGARWAL)
Partner UDIN:

Annexure -II to the Auditor's Report

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of Campion Properties Limited ("the Company") as of March 31, 2024 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India ('ICAI') and deemed to be prescribed under Section 143(10) of the Act, to the extent applicable to an audit of Internal Financial Controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2024, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For M/S AJAY AGARWAL & CO.
Chartered Accountants

FRN No. 005972N

M. No. 084812



(CA AJAY KUMAR AGARWAL)
Partner UDIN:

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[700700] Disclosures - Secretarial audit report

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No



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[110000] Balance sheet

Unless otherwise specified, all monetary values are in Thousands of INR

	31/03/2024	31/03/2023	31/03/2022
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	(A) 41,596	(B) 55,353	69,111
Investment property	(C) 7,70,492	(D) 7,84,919	
Other intangible assets	0	0	
Non-current financial assets [Abstract]			
Non-current investments	0	0	
Loans, non-current	0	0	
Total non-current financial assets	0	0	
Total non-current assets	8,12,088	8,40,272	
Current assets [Abstract]			
Inventories	0	0	
Current financial assets [Abstract]			
Current investments	0	0	
Trade receivables, current	(E) 0	(F) 0	
Cash and cash equivalents	(G) 1,902	(H) 1,883	
Loans, current	0	0	
Total current financial assets	1,902	1,883	
Current tax assets	(I) 1,310	(J) 0	
Other current assets	(K) 2,007	(L) 2,004	
Total current assets	5,219	3,887	
Non-current assets classified as held for sale	0	(M) 1	
Total assets	8,17,307	8,44,160	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	(N) 35,636	(O) 35,636	35,636
Other equity	(P) -8,56,087	(Q) -8,22,113	
Total equity attributable to owners of parent	-8,20,451	-7,86,477	
Non controlling interest	0	0	
Total equity	-8,20,451	-7,86,477	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	0	0	
Total non-current financial liabilities	0	0	
Provisions, non-current	0	0	
Total non-current liabilities	0	0	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	(R) 15,35,708	(S) 15,35,708	
Trade payables, current	(T) 50,365	(U) 52,897	
Other current financial liabilities	(V) 51,528	(W) 41,875	
Total current financial liabilities	16,37,601	16,30,480	
Provisions, current	0	0	
Current tax liabilities	(X) 157	(Y) 157	
Other current liabilities	16,37,758	16,30,637	
Total current liabilities			
Total liabilities			

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Footnotes

(A)

Note 2. Property, Plant and Equipment (Refer Note 1.2 b)				(Amount in Rs.'000)
Particulars	Furniture & Fittings	Office Equipment	Plant & Machinery	Total
Gross carrying value				
As at April 1, 2023	102,624	43,006	204,462	350,092
Additions	-	-	-	-
Disposals	-	-	-	-
As at Mar 31, 2024	102,624	43,006	204,462	350,092
Accumulated Depreciation				
As at April 1, 2023	97,251	40,855	156,631	294,738
Additions	-	-	13,757	13,757
Disposals	-	-	-	-
As at Mar 31, 2024	97,251	40,855	170,388	308,495
Closing net carrying value as at April 1, 2023	5,373	2,150	47,831	55,354
Closing net carrying value as at Mar 31 ,2024	5,373	2,150	34,074	41,597

(B)

				(Amount in Rs.'000)
Particulars	Furniture & Fittings	Office Equipment	Plant & Machinery	Total
Gross carrying value				
As at April 1, 2022	102,624	43,006	204,462	350,092



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Additions	-	-	-	-
Disposals	-	-	-	-
As at Mar 31, 2023	102,624	43,006	204,462	350,092
Accumulated Depreciation				
As at April 1, 2022	97,252	40,855	142,875	280,982
Additions	-	-	13,757	13,757
Disposals	-	-	-	-
As at Mar 31, 2023	97,252	40,855	156,632	294,739
Closing net carrying value as at April 1, 2022	5,373	2,150	61,587	69,110
Closing net carrying value as at Mar 31, 2023	5,373	2,150	47,831	55,353
Title deeds of Immovable Property not held in name of the Company- NO SUCH PROPERTY				

(C)

Note 3. Investment Property (Refer Note 1.2 c)		(Amount in Rs.'000)		
Particulars	Leasehold Land	Building	Total	
Gross carrying value				
As at April 1, 2023	164,628	807,464	972,092	
	-	-		
	-	-		
As at Mar 31, 2024	164,628	807,464	972,092	



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Accumulated Depreciation			
As at April 1, 2023	34,063	153,109	187,172
Additions	1,663	12,764	14,427
Disposals	-	-	-
As at Mar 31, 2024	35,726	165,873	201,599
Closing net carrying value as at April 1, 2023	130,565	654,355	784,920
Closing net carrying value as at Mar 31 ,2024	128,902	641,591	770,493

Title deeds of Immovable Property not held in name of the Company- No SUCH PROPERTY

(D)

Particulars	Leasehold Land	Building	Total
Gross carrying value			
As at April 1, 2022	164,627	807,464	972,091
Additions	-	-	-
Disposals	-	-	-
As at Mar 31, 2023	164,627	807,464	972,091
Accumulated Depreciation			
As at April 1, 2022	32,400	140,344	172,744
	1,663	12,765	14,428



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As at Mar 31, 2023	34,063	153,110	187,172
Closing net carrying value as at April 1, 2022	132,227	667,119	799,346
Closing net carrying value as at Mar 31 ,2023	130,564	654,354	784,919
Title deeds of Immovable Property not held in name of the Company- No SUCH PROPERTY			

(E)

Note 4. Trade Receivables	As at Mar 31 , 2024
(i) Unsecured, considered good	-
(ii) Unsecured considered doubtful	
-Less than 6 months	
-6 months- 1 year	
-1-2 years	
-2-3 years	
-More than 3 years	82,636
Less: Provision for doubtful debts	(82,636)
	-
Total	-

(F)



e Receivables

d, considered good

As at
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(ii) Unsecured considered doubtful	
-Less than 6 months	
-6 months- 1 year	
-1-2 years	
-2-3 years	
-More than 3 years	82,636
Less: Provision for doubtful debts	(82,636)
	-
Total	-

(G)

Note 5. Cash and Cash Equivalent	As at Mar 31 , 2024
Balances with Banks	
Current Accounts	1,902
Cash on Hand	-
Total	1,902

Rounding off: +1

(H)

Note 5. Cash and Cash Equivalent	As at March 31, 2023
Balances with Banks	
Current Accounts	1,883
	-



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Note 6. Current tax assets	As at Mar 31 , 2024
Taxes Paid	1,310
Total	1,310

(J)

Note 6. Current tax assets	As at March 31, 2023
Taxes Paid	-
Total	-

(K)

Note 7. Other Current Assets	As at Mar 31 , 2024
Moblization Advance	11,134
Advance to Supplier and Contractors	282
Prepaid Expenses	-
Security Deposits	18,484
Less: Provision for doubtful advances	(29,899)
Other Current Assets	2
Sub Total (A)	2
	-
EMD Deposits	2,001
	2,001



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(L)

Note 7. Other Current Assets	As at March 31, 2023
Mobilization Advance	11,134
Advance to Supplier and Contractors	282
Prepaid Expenses	-
Security Deposits	18,484
Less: Provision for doubtful advances	(29,899)
Other Current Assets	2
Sub Total (A)	2
EMD Deposits	2,001
Sub Total (B)	2,001
Total	2,003

(M) Rounding off: +1

(N)

Note 8. Share Capital	As at March 31, 2024
Authorized	
Equity Shares of Rs. 10/- each (as at March 31, 2024, : 3,600,000, as at March 31, 2023: 3,600,000)	36,000
	36,000
Subscribed & Fully Paid up	
Equity Shares of Rs. 10/- each (as at March 31, 2024, :3,563,601, as at March 31, 2023: 3,563,601)	35,636



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35,636

*(Out of the above shares 3,553,601 are allotted as fully paid up under demerger scheme of Hotel Ranjit, New Delhi from ITDC to the company sanctioned by department of company affairs, Govt of India vide its order dated 12/7/2002 without payment being received. 3,563,601 equity shares are held by holding company: Reliance Communications Limited.

(a) Movements in equity share capital

As at March 31, 2024

	No of Shares	Amount
Balance at the beginning of the year	3,563,601	35,636,010
Add: Shares issued during the year	-	-
Balance at the end of the year	3,563,601	35,636,010

(b) The rights, preferences and restrictions attaching to equity shares including restrictions on the distribution of dividends and the repayment of capital;

The company has only one class of Equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of Liquidation of the company, the holder of equity share will be entitled to receive remaining assets of the company, after distribution of all the preferential amounts. The distribution will be in proportion to the number of the Equity shares held by the shareholders.

(c) Shares held by holding company

As at March 31, 2024

Equity Shares	No of Shares	Percentage
Reliance Communications Limited and its nominee's*	3,563,601	100%



Records of the company, including its register of shareholder/ member in the shareholders regarding beneficial interest, the above share and beneficial ownership of shares. Six shares are jointly held for statutory requirement with six individuals of which Reliance Communication Limited has ownership and beneficial interest.

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(d) Shares held by each shareholder holding more than 5% shares

As at March 31, 2024

Equity Shares	No of Shares	Percentage
Reliance Communications Limited and its nominee's	3,563,601	100%

(O)

(Amount in Rs.'000)

Note 8. Share Capital

As at
March 31, 2023

Authorized

Equity Shares of Rs. 10/- each
(as at March 31, 2024, : 3,600,000, as at March 31, 2023: 3,600,000) 36,000

36,000

Issued, Subscribed & Fully Paid up

Equity Shares of Rs. 10/- each
(as at March 31, 2024, :3,563,601, as at March 31, 2023: 3,563,601) 35,636

35,636

*(Out of the above shares 3,553,601 are allotted as fully paid up under demerger scheme of Hotel Ranjit, New Delhi from ITDC to the company sanctioned by department of company affairs, Govt of India vide its order dated 12/7/2002 without payment being received. 3,563,601 equity shares are held by holding company: Reliance Communications Limited.



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(a) Movements in equity share capital

As at March 31, 2023

	No of Shares	Amount
Balance at the beginning of the year	3,563,601	35,636,010
Add: Shares issued during the year	-	-
Balance at the end of the year	3,563,601	35,636,010

(b) The rights, preferences and restrictions attaching to equity shares including restrictions on the distribution of dividends and the repayment of capital;

The company has only one class of Equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of Liquidation of the company, the holder of equity share will be entitled to receive remaining assets of the company, after distribution of all the preferential amounts. The distribution will be in proportion to the number of the Equity shares held by the shareholders.

(c) Shares held by holding company

As at March 31, 2023

Equity Shares	No of Shares	Percentage
Reliance Communications Limited and its nominee's*	3,563,601	100%

*As per the records of the company, including its register of shareholder/ member and other declarations received from the shareholders regarding beneficial interest, the above shareholding represents both the legal and beneficial ownership of shares. Six shares are jointly held for statutory requirement with six individual of which Reliance Communication Limited has ownership and beneficial interest.

(d) Shares held by each shareholder holding more than 5% shares

As at March 31, 2023

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3,563,601 100%



Reliance Communications Limited and its nominee's

(P)

Note 9. Other Equity As at March 31, 2024

Deficit in Statement of Profit & Loss

Balance as per last period Balance Sheet (822,113)

Add: Loss for the period (33,974)

Add: Deferred Tax adjustment

Balance at the end of the year (856,087)

(Q)

(Amount in Rs.'000)

Note 9. Other Equity As at March 31, 2023

Deficit in Statement of Profit & Loss

Balance as per last period Balance Sheet (777,534)

Add: Loss for the period (44,580)

Add: Deferred Tax adjustment

Balance at the end of the year (822,113)

(R)

Note 10. Current Liabilities - Borrowings As at March 31, 2024

Unsecured

olding Company*

1,527,520

lobalcom IDC Limited



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*Loan from the holding Company is Interest Free loan and payable on demand.

(S)

Note 10. Current Liabilities - Borrowings

As at
March 31, 2023

Unsecured

Loan from Holding Company*	1,527,520

Loan from Globalcom IDC Limited	8,188

Total	1,535,708

*Loan from the holding Company is Interest Free loan and payable on demand.

(T)

Note 11. Trade Payables

As at
March 31, 2024

Total outstanding dues of Micro and Small Enterprise*	-

Total outstanding dues to creditors other than Micro and Small Enterprise	50,364

Outstanding from due date of payment for-

Less than 1 year	11,626

1-2 years	35,133

2-3 years	1,454

More than 3 years	7,107

Disputed Dues-MSME	

Disputed Dues- Others	

	50,364



are no outstanding dues to Micro, Medium and Small Scale Bu.
e disclosed under the Micro, Small and Medium Enterprises De
o the extent such parties have been identified on the basis of int

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Rounding off: +1

(U)

Note 11. Trade Payables	As at March 31, 2023
Total outstanding dues of Micro and Small Enterprise*	-
Total outstanding dues to creditors other than Micro and Small Enterprise	52,899
Outstanding from due date of payment for-	
Less than 1 year	9,205
1-2 years	35,133
2-3 years	1,454
More than 3 years	7,107
Disputed Dues-MSME	
Disputed Dues- Others	
Total	52,899

*Note: There are no outstanding dues to Micro, Medium and Small Scale Business Enterprises. This information as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006 has been determined to the extent such parties have been identified on the basis of information available with the Company

Rounding off: -2

(V)



Other Current Liabilities

Due Payable

Due Payable

As at
March 31, 2024

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Service Tax Payable	-
Labour Cess	-
CGST	1,152
SGST	1,152
IGST	-
Expenses Payable	49,170
Security Deposit	-
Interest on Property tax Payable	-
Total	51,528

(W)

Note 12. Other Current Liabilities	As at March 31, 2023
Statutory Due Payable	
TDS Payable	17
Service Tax Payable	-
Labour Cess	-
CGST	
SGST	
IGST	
Expenses Payable	41,858
Security Deposit	-
Interest on Property tax Payable	-



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Note 13. Current Tax Liability

As at
March 31, 2024

Provision for Income Tax

157

Total

157

(Y)

(Amount in Rs.'000)

Note 13. Current Tax Liability

As at
March 31, 2023

Provision for Income Tax

157

Total

157

[210000] Statement of profit and loss

Earnings per share [Table]

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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] -9.53	[INR/shares] -12.51	[INR/shares] -9.53	[INR/shares] -12.51
Total basic earnings (loss) per share	[INR/shares] -9.53	[INR/shares] -12.51	[INR/shares] -9.53	[INR/shares] -12.51
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] -9.53	[INR/shares] -12.51	[INR/shares] -9.53	[INR/shares] -12.51
Total diluted earnings (loss) per share	[INR/shares] -9.53	[INR/shares] -12.51	[INR/shares] -9.53	[INR/shares] -12.51



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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	(A) 13,103	(B) 0
Other income	0	(C) 0
Total income	13,103	0
Expenses [Abstract]		
Cost of materials consumed	0	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	0	0
Finance costs	0	0
Depreciation, depletion and amortisation expense	(D) 28,184	(E) 28,184
Other expenses	(F) 18,893	(G) 16,395
Total expenses	47,077	44,579
Profit before exceptional items and tax	-33,974	-44,579
Total profit before tax	-33,974	-44,579
Tax expense [Abstract]		
Current tax	0	0
Total tax expense	0	0
Total profit (loss) for period from continuing operations	-33,974	-44,579
Tax expense of discontinued operations	0	0
Total profit (loss) from discontinued operations after tax	0	0
Total profit (loss) for period	-33,974	-44,579
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	No	No
Other comprehensive income net of tax [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	0	0
Components of other comprehensive income that will be reclassified to profit or loss, net of tax [Abstract]		
Exchange differences on translation net of tax [Abstract]		
Total other comprehensive income, net of tax, exchange differences on translation	0	0
Debt instrument through other comprehensive income Net of tax [Abstract]		
Other comprehensive income, net of tax, Debt instrument through other comprehensive income	0	0
Cash flow hedges net of tax [Abstract]		
Total other comprehensive income, net of tax, cash flow hedges	0	0
Hedges of net investment in foreign operations net of tax [Abstract]		
Total other comprehensive income, net of tax, hedges of net investments in foreign operations	0	0
Change in value of time value of options net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of time value of options	0	0
Change in value of forward elements of forward contracts net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of forward elements of forward contracts	0	0
Change in value of foreign currency basis spreads net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of foreign currency basis spreads	0	0
Other comprehensive income, net of tax, net change in regulatory deferral account related to items that will be reclassified to profit or loss [Abstract]		
Other comprehensive income, net of tax, net change in regulatory deferral account related to items that will be reclassified to profit or loss		
Financial assets measured at fair value through other comprehensive income net of tax [Abstract]		



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Total other comprehensive income, net of tax, financial assets measured at fair value through other comprehensive income	0	0
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	0	0
Total comprehensive income	-33,974	-44,579
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Other comprehensive income before tax [Abstract]		
Total other comprehensive income	0	0
Total comprehensive income	-33,974	-44,579
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -9.53	[INR/shares] -12.51
Total basic earnings (loss) per share	[INR/shares] -9.53	[INR/shares] -12.51
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -9.53	[INR/shares] -12.51
Total diluted earnings (loss) per share	[INR/shares] -9.53	[INR/shares] -12.51



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Footnotes

(A)

Note 14. Revenue from Operations	For Year ended March 31, 2024
Sale of services	6,455
Rental Income	6,648
Total	13,103

(B)

Note 14. Revenue from Operations	For Year ended March 31, 2023
Sale of services	
Rental Income	-
Total	-

(C)

Note 15. Other Income	For Year ended March 31, 2023
Interest received on	
Fixed Deposits	-
Others	-
Miscellaneous Income (Interest on Electricity Security Deposit)	-
Total	-

(D)

Note 16. Depreciation	For Year ended March 31, 2024
Plant and Equipment	13,757
Property	
Total	28,183



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28,183

(E)

Note 16. Depreciation		For Year ended March 31, 2023
Property, Plant and Equipment	13,757	
Investment Property		14,428
Total		28,184

(F)

Note 17. Other Expenses		For Year ended March 31, 2024
Lease Rent		6,879
Rates & Taxes		8,736
Legal & Professional		230
Sitting Fees		188
Insurance -Fixed Assets		2,643
Interest on Service Tax		-
Interest on GST		-
Interest on TDS		-
Interest on Property Tax demand	-	
Payment to auditors (refer note no. 18)	95	
Provision for Doubtful debts	-	
Provision for Doubtful advances	-	
Other miscellaneous Expenses	19	
Total		



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(G)

Note 17. Other Expenses		For Year ended March 31, 2023
Lease Rent		6,879
Rates & Taxes		7,657
Legal & Professional		36
Sitting Fees		75
Insurance -Fixed Assets		1,398
Interest on Service Tax		-
Interest on GST		-
Interest on TDS		1
Interest on Property Tax demand	-	
Payment to auditors (refer note no. 18)	112	
Provision for Doubtful debts	-	
Provision for Doubtful advances	-	
Other Miscellaneous Expenses	1	
Water Expenses		237
Total		16,396



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[400200] Statement of changes in equity**Statement of changes in equity [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-33,974	-44,579		-33,974
Total comprehensive income	-33,974	-44,579		-33,974
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Total deductions to reserves	0	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Total other changes in equity	0	0		0
Total increase (decrease) in equity	-33,974	-44,579		-33,974
Other equity at end of period	-8,56,087	-8,22,113	-7,77,534	-8,56,087

Statement of changes in equity [Table]

..(2)

Unless otherwise specified, all monetary values are in Thousands of INR

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-44,579		-33,974	-44,579
Total comprehensive income	-44,579		-33,974	-44,579
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Total deductions to reserves	0		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Total other changes in equity	0		0	0
Total increase (decrease) in equity	-44,579		-33,974	-44,579
Other equity at end of period	-8,22,113	-7,77,534	-8,56,087	-8,22,113

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Statement of changes in equity [Table]

..(3)

Unless otherwise specified, all monetary values are in Thousands of INR

Components of equity [Axis]	Reserves [Member]	Retained earnings [Member]		
		01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		-33,974	-44,579	
Total comprehensive income		-33,974	-44,579	
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Total deductions to reserves		0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings		0	0	
Total other changes in equity		0	0	
Total increase (decrease) in equity		-33,974	-44,579	
Other equity at end of period	-7,77,534	-8,56,087	-8,22,113	-7,77,534

Statement of changes in equity [Table]

..(4)

Unless otherwise specified, all monetary values are in Thousands of INR

Components of equity [Axis]	Other retained earning [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Other equity [Abstract]			
Statement of changes in equity [Line items]			
Equity [Abstract]			
Changes in equity [Abstract]			
Comprehensive income [Abstract]			
Profit (loss) for period	-33,974	-44,579	
Total comprehensive income	-33,974	-44,579	
Other changes in equity [Abstract]			
Deductions to reserves [Abstract]			
Total deductions to reserves	0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]			
Total appropriations for dividend, dividend tax and retained earnings	0	0	
Total other changes in equity	0	0	
Total increase (decrease) in equity	-33,974	-44,579	
Other equity at end of period	-8,56,087	-8,22,113	-7,77,534

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on changes in equity [TextBlock]	Textual information (25) [See below]	Textual information (26) [See below]



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Textual information (25)

Disclosure of notes on changes in equity [Text Block]

(Amount in Rs.'000)				
Particulars	Share capital	Retained Earning	Other Comprehensive Income	Total Equity
As at 1 April 2023 (Unaudited)	35,636	(822,113)	-	(786,477)
Net Profit	-	(33,974)	-	(33,974)
Deferred Tax Assets/ (Liabilities) Adjustment	-	-	-	-
As at Mar 31, 2024 (Unaudited)	35,636	(856,087)	-	(820,451)
A. EQUITY SHARE CAPITAL				
(1)CURRENT REPORTING PERIOD				
Balance at the beginning of current reporting period	Changes in equity share capital due to prior period errors	Restated balance at the beginning of current reporting period	Changes in equity share capital during the current year	Balance at the end of the current reporting period
35,636	-	35,636	-	35,636

B. OTHER EQUITY

(1)CURRENT REPORTING PERIOD



Share component of compound financial instruments

Reserves and Surplus

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	Capital Reserve	Securities Premium	Other Reserves (specify nature)	Retained Earnings	Debt instruments through Other Comprehensive Income	Equity Instruments through Other Comprehensive Income	Effective portion of Cash Flow Hedges	Re on Su
Balance at the beginning of the current reporting period			(822,113)					
Changes in accounting policy or prior period errors			-					
Restated balance at the beginning of the current reporting period			(822,113)					
Total Comprehensive Income for the quarter			-					
Dividends					-			
Profit for the quarter					(33,974)			
Any other change (to be specified)				-				
Balance at the end of the current reporting period			(856,087)					



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Textual information (26)

Disclosure of notes on changes in equity [Text Block]

(Amount in Rs.'000)				
Particulars	Share capital	Retained Earning	Other Comprehensive Income	Total Equity
As at April 1, 2022 (Audited)	35,636	(777,533)		(741,897)
Net Profit/ loss for the period	-	(44,580)	-	(44,580)
Actuarial (gain)/loss in respect of defined benefit plan	-		-	-
Fair value change on available for sale financial assets	-		-	-
As at Mar 31, 2023 (Audited)	35,636	(822,114)	-	(786,478)
(2) PREVIOUS REPORTING PERIOD				
Balance at the beginning of previous reporting period	Changes in equity share capital due to prior period errors	Restated balance at the beginning of previous reporting period	Changes in equity share capital during the previous year	Balance at the end of the previous reporting period
35,636	-	35,636	-	35,636

(2)
Previous
reporting
period

Equity component of Reserves and Surplus
Share application of key compound financial instruments

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Other Retaine Debt instruments Equity Instruments Enclosure portion

	Capital Reserv e	Securitie s Premium	Reserve d s (specify nature)	Earning s	through Other Comprehensi ve Income	through Other Comprehensi ve Income	of Cash Flow Hedges	Revaluati on Surplus	the financi statem of a foreign operat
Balance at the beginning of the previous reporting period			(777,533)						
Changes in accountin g policy/pri or period errors			-						
Restat ed balanc e at the beginn ing of the previo us reporti ng period	(777,533)							(777,533)	
Total Compreh ensive Income for the previous quarter			-						
Dividend s					-				
Profit for the quarter				(44,580)					
Any other change (to be specified)				-					
Balance			(822,113)						



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[320000] Cash flow statement, indirect

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	(A) Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	-33,974	-44,579	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for decrease (increase) in other current assets	-1,311	0	
Adjustments for increase (decrease) in trade payables, current	-2,534	9,204	
Adjustments for increase (decrease) in other current liabilities	(B) 9,655	(C) 6,973	
Adjustments for depreciation and amortisation expense	28,183	28,183	
Total adjustments for reconcile profit (loss)	33,993	44,360	
Net cash flows from (used in) operations	19	-219	
Net cash flows from (used in) operating activities	19	-219	
Cash flows from used in investing activities [Abstract]			
Net cash flows from (used in) investing activities	0	0	
Cash flows from used in financing activities [Abstract]			
Net cash flows from (used in) financing activities	0	0	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	19	-219	
Net increase (decrease) in cash and cash equivalents	19	-219	
Cash and cash equivalents cash flow statement at end of period	1,902	1,883	2,102

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Footnotes

(A)

Particulars

For the year ended
March 31, 2023

(A) Cash flow from Operating Activities

Net Profit /(Loss) after tax	(44,580)

Adjustment for:

Depreciation	28,184

Provision for Doubtful Debt	-

Provision for Doubtful Advances	-

Write-back of Creditors	-

Cash loss from operating before Working Capital Changes	(16,396)

Adjustment for:

(Increase)/Decrease in Trade Receivables	-

(Increase)/Decrease in Current Tax Assets	-

(Increase)/Decrease in Other Current Assets	-

Increase/(Decrease) in Trade Payables	9,204

Increase/(Decrease) in Other Current Liabilities	6,974

Cash flow from Operating Activities (A)	(219)

(B) Cash Flow from Investing Activities

Acquisition of Property, Plant and Equipment	

Construction Work in Progress	

Investment Property	-



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Cash Flow from Investing Activities (B)	-
(C) Cash flow from Financing Activities	
Secured Loans (net)	-
Cash flow from Financing Activities (C)	-
(D) Net Increase/(Decrease) in Cash and Cash equivalents (A+B+C)	(219)
Opening Balance of Cash and Cash equivalents	2,102
Closing Balance of Cash and Cash equivalents	1,883
Net Increase/(Decrease) in Cash and Cash equivalents	(219)
Components of Cash and Cash Equivalents (refer note 5)	
Cash in Hand	-
Balances with Banks- In Current account	1,883
	1,883

(B) Rounding off: +2

(C) Rounding off: -1



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[610100] Notes - List of accounting policies

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of significant accounting policies [TextBlock]	Textual information (27) [See below]	Textual information (28) [See below]
Description of accounting policy for borrowing costs [TextBlock]		Textual information (29) [See below]
Description of accounting policy for cash flows [TextBlock]		Textual information (30) [See below]
Description of accounting policy for contingent liabilities and contingent assets [TextBlock]		Textual information (31) [See below]
Description of accounting policy for depreciation expense [TextBlock]		Textual information (32) [See below]
Description of accounting policy for earnings per share [TextBlock]		Textual information (33) [See below]
Description of accounting policy for employee benefits [TextBlock]		Textual information (34) [See below]
Description of accounting policy for financial instruments [TextBlock]		Textual information (35) [See below]
Description of accounting policy for foreign currency translation [TextBlock]		Textual information (36) [See below]
Description of accounting policy for functional currency [TextBlock]		Textual information (37) [See below]
Description of accounting policy for impairment of non-financial assets [TextBlock]		Textual information (38) [See below]
Description of accounting policy for income tax [TextBlock]		Textual information (39) [See below]
Description of accounting policy for intangible assets other than goodwill [TextBlock]		Textual information (40) [See below]
Description of accounting policy for investment property [TextBlock]		Textual information (41) [See below]
Description of accounting policy for leases [TextBlock]		Textual information (42) [See below]
Description of accounting policy for property, plant and equipment [TextBlock]		Textual information (43) [See below]
Description of accounting policy for provisions [TextBlock]		Textual information (44) [See below]
Description of accounting policy for recognition of revenue [TextBlock]		Textual information (45) [See below]
Description of other accounting policies relevant to understanding of financial statements [TextBlock]		Textual information (46) [See below]

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Textual information (27)

Disclosure of significant accounting policies [Text Block]

1.1

Background of the Company:

a.

Corporate Information

Campion Properties Limited ("the Company" or "CAPL"), having CIN number U55101MH2001PLC218815, was incorporated on August 23, 2001 having its registered office at H Block, 1st Floor Dhirubhai Ambani Knowledge City, Navi Mumbai, Thane, Maharashtra 400710.

The company has been formed to carry on business of leasing of property at Maharaja Ranjit Singh Marg for commercial/ business office.

1.1

Basis of preparation of Financial Statements :

a

Statement of Compliance

The financial statements are prepared under historical cost convention in accordance with the generally accepted accounting principles (GAAP) in India and comply with Indian Accounting Standards specified under Section 133 the Companies Act, 2013 ("the Act") read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015, Companies (Indian Accounting Standards) Amendment Rules 2016 and other provisions of the Act, to the extent notified applicable as well as applicable guidance notes and pronouncements of the Institute of Chartered Accountants of India

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b.

Basis of Measurement

These financial statements are prepared in accordance with Indian Accounting Standards (IND ASs) with the going-concern principle and on a historical cost basis except for Certain Financials Assets and Liabilities that are measured at Fair Value (Refer Accounting Policy Regarding Financial Instruments). The methods used to measure fair values are discussed below. The presentation and grouping of individual items in the Balance Sheet, the Statement of Profit & Loss, the Cash Flow statement and the Statement of Changes in Equities are based on the principle of materiality.

The company's accounting policies and disclosures require the measurement of fair values for financial instruments.

The company has an established control framework with respect to the measurement of fair values. The management regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then the management assesses the evidence obtained from the third parties to support the conclusion that such valuations meet the requirements of Ind AS, including the level in the fair value hierarchy in which such valuations should be classified.

When measuring the fair value of a financial asset or a financial liability, the company uses observable

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Level 1: quoted prices (unadjusted)



in active markets for identical assets or liabilities.

Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. The company recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred. (Refer to



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note 21 for information on detailed disclosures pertaining to measurement of fair values)

c. Functional and presentation currency

These financial statements are presented in Indian Rupees which is presentation currency of the company. All amounts have been rounded off to the nearest thousand, unless otherwise stated.

d. Current and non-current classification

The Company presents assets and liabilities in the balance sheet based on
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int
the normal operating cycle, or
· It is held primarily for the purpose



of trading; or

- It is expected to realise the asset within 12 months after the reporting period; or
- The asset is a cash or equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the



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reporting period.
All other assets are classified as non-current.

Similarly, a liability is classified as current if:

- It is expected to be settled in the normal operating cycle; or
- It is held primarily for the purpose of trading; or
- It is due to be settled within 12 months after the reporting period; or
- The Company does not have an unconditional right to defer the settlement of the liability for at least 12 months after the reporting period.

Terms of a liability that could result in its settlement by the issue of equity instruments at the option of the counterparty does not affect this classification.

All other liabilities are classified as non-current.

Deferred tax assets/liabilities are classified as non-current.



Use of Estimates :

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disclosure of contingent liabilities on

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the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates is recognised in the period in which the results are known / materialised. Estimates and underlying assets are



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reviewed on going basis. Revisions to accounting estimates are recognised prospectively.

1.2

Significant accounting policies

A summary of the significant accounting policies applied in the preparation of the financial statements are as given below. These accounting policies have been applied consistently to all periods presented in the financial statements.

The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 16 & Ind AS 40 retrospectively and continue to use the previous GAAP carrying amount as a deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of property, plant and equipment and investment property as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

a

Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.



a.1.1

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Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

a.1.2

Subsequent measurement

Debt instruments:
Subsequent measurement of debt instruments depends on the company's business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the company classifies its debt instruments:

Debt instruments at amortized cost

A 'debt instrument' is measured at the amortised cost if both the following conditions are met:
a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
b) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in the profit and loss account as interest income or expense.

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Debt instrument measured at fair value through other comprehensive income (FVTOCI):

A 'debt instrument' is classified as at the FVTOCI if both of the following criteria are met:

- a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- b) The asset's contractual cash flows represent SPPI

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the company recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the P&L. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to P&L. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

Debt instrument at FVTPL (Fair value through profit or loss)

Any debt instrument, which does not meet the criteria for categorization as at

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 meets amortized cost or FVTPL criteria, as at FVTPL. However, such



election is allowed only if doing so
reduces or eliminates a



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measurement or recognition inconsistency (referred to as 'accounting mismatch').

Equity investments :

All equity investments in scope of Ind-AS 109 are measured at fair value. Equity instruments which are held for trading are classified as at FVTPL. For all other equity instruments, the company decides to classify the same either as at FVOCI or FVTPL. The Company makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

If the company decides to classify an equity instrument as at FVOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to profit and loss, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the profit and loss.

Derecognition

A financial asset is primarily derecognised when:

I) The rights to receive cash flows from the asset have expired
 II) The company has transferred its right to receive cash flows from the asset to another entity
 as to pay the received cash flows in full without material delay to a third party

a.1.3



under a 'pass-through' arrangement;
and either(a) the company has
transferred substantially all the risks
and rewards of the asset, or (b) the
company has neither transferred nor



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retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

a.1.4

Impairment of financial assets

The company assesses on a forward looking basis the expected credit losses associated with its assets carried at amortised cost. The impairment methodology applied depends on whether there has been a significant increase in the credit risk.

As a practical expedient, the company uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables, as permitted by Ind AS 109. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward-looking estimates. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analysed.

a.2

Financial liabilities

a.2.1

Initial recognition and measurement

All financial liabilities are recognised initially at fair value less transaction costs that are directly attributable to the liability.

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 borrowings including bank overdrafts and derivative financial instruments.



a.2.2

Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at amortized cost

After initial measurement, such financial liabilities are subsequently measured at amortized cost using the EIR method. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance costs in the profit or loss. This category generally applies to trade payables and other contractual liabilities.

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the company that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Gains or losses on liabilities held for trading are recognised in the profit or loss.



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Borrowings

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.

a.

Property, Plant & Equipment :

Initial recognition and measurement

Property, Plant and Equipment are stated at cost/ fair value net of Modvat/ Cenvat and include amount added on revaluation less accumulated depreciation, amortisation and impairment loss, if any. Subsequent Expenditure is

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financing cost of qualifying assets till

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commencement of commercial
operations, net charges of foreign
exchange contracts and adjustments
arising up to March 31, 2007 from



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exchange rate variations relating to borrowings attributable to fixed asset are capitalised.

Cost of an item of PPE comprises its purchase price, including import duties and non refundable purchase taxes after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.

Derecognition

An item of Property, Plant and Equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in statement of Profit & Loss in the year the asset is derecognised.

The asset's residual values, useful lives and methods are reviewed, and adjusted if appropriate, at each financial year end.

Investment Properties

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appreciation, initially measured at cost including transaction cost and

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stated at cost net of Modvat/ Cenvat, Value Added Tax and include amount added on revaluation less accumulated depreciation and amortisation based on Straight Line Method, impairment loss, if any. Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any.

Though the Company measures investment property using cost based measurement, the fair value of investment property is disclosed in the notes. Fair values are determined based on valuation performed by qualified and



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experienced Independent Valuer.

Transition to Ind AS:

The company has availed the deemed cost exemption in relation to the Investment Property on the date of transition.

Derecognition:

Investment properties are derecognised either when they have been disposed of or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in profit or loss in the period of derecognition.

C.

Intangible Assets other than Goodwill

Initial recognition and measurement

Intangible assets, namely computer software are amortised on Straight Line Method, over the balance period of Licenses starting from the date of acquisition or commencement of commercial se

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The Company has elected to utilize



the option under Ind AS 101 by not applying the provisions of Ind AS 38 retrospectively and continue to use the previous GAAP carrying amount as a deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of intangible assets as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

Derecognition

An intangible asset is derecognized when no future economic benefits are expected from their use or upon their disposal. Gains and losses on disposal of an item of intangible assets are determined by comparing the proceeds from disposal with the carrying amount of intangible assets and are recognized in the statement of profit and loss.

Depreciation & Amortisation:

(i) Depreciation on Property, Plant and Equipment's
Depreciation on Property, Plant and Equipment's is provided on the Straight Line Method rates over the useful lives as prescribed in the Schedule II to the Companies Act, 2013.
Depreciation on additions to/deductions from property, plant & equipment during the year is charged on pro-rata basis from/up to the month in which the asset is available for use/disposed.

d.



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Name of Assets

... in years

Furniture & Fittings	10 Years
Office Equipment	05 Years
Plant & Machinery	15 Years

(ii) Amortisation:
Intangible Assets are amortized over the remaining on straight line method as per Ind AS – 38 as prescribed in Schedule – II of the Companies Act, 2013. Cost of software recognized as intangible asset, is amortized on straight line method over a period of legal right to use or 3 years, whichever is less.

(iii) Depreciation on Investment Property

Name of Assets	Life in years
Building	60 Years
Leasehold Improvements	99 Years (lease period)

e.

Impairment of Non- Financial Assets :

The carrying amounts of the Company's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment considering the provisions of Ind AS 36 'Impairment of Assets'. If any such indication exists, then the asset's recoverable amount is estimated

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Goodwill and intangible assets that have an indefinite useful life are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they may be impaired. Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognised in prior accounting period is increased / reversed where there is change in the estimate of recoverable value. The recoverable value is higher of net selling price and value in use.

f.

Borrowing Cost :

Borrowing costs that are directly attributable to the acquisition, construction/exploration/development or erection of qualifying assets are capitalized as part of cost of such asset until such time the assets are substantially ready for their intended use. Qualifying assets are assets which take a substantial period of time to get ready for their intended use or sale.

When the Company borrows funds specifically for the purpose of obtaining a qualifying asset, the borrowing costs incurred are capitalized. When Company borrows funds generally and uses them for the purpose of obtaining a qualifying asset, the capitalization of the borrowing costs is computed based on the weighted average cost of general borrowing that are outstanding during the period and used for the acquisition,

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activities necessary to prepare the



qualifying assets for their intended uses are complete. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Income earned on temporary investment of the borrowings pending their expenditure on the qualifying assets is deducted from the borrowing costs eligible for capitalization. Borrowing costs include exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs.



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Other borrowing costs are recognized as an expense in the year in which they are incurred.

g.

Provisions :

A provision is recognized if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost. The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation.



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h.

Employee benefits

Long Term Benefits

I. Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into separate entities and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognized as an employee benefits expense in profit or loss in the period during which services are rendered by employees.

Contributions to defined contribution schemes such as Provident Fund, etc. are charged to the Statement of Profit and Loss, as and when incurred.

II. Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan like gratuity.

The Company's net obligation in respect of defined benefit plans is calculated separately for each plan by estimating the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value. Any unrecognized past service costs and the fair value of

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dates approximating the terms of the Company's obligations and that are



denominated in the same currency in which the benefits are expected to be paid.

The calculation is performed annually by a qualified actuary using the projected unit credit method. When the calculation results in a benefit to the Company, the recognized asset is limited to the total of any unrecognized past service costs and the present value of economic benefits available in the form of any future refunds from the plan or reductions in future contributions to the plan. An economic benefit is available to the Company if it is realizable during the life of the plan, or on settlement of the plan liabilities. Any actuarial gains or losses are recognized in OCI in the period in which they arise.

When the benefits of a plan are improved, the portion of the increased benefit relating to past service by employees is recognized in profit or loss on a straight-line basis over the average period until the benefits become vested. To the extent that the benefits vest



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immediately, the expense is recognized immediately in profit or loss.

III. Other long-term employee benefits

Benefits under the Company's leave encashment constitute other long term employee benefits.

The Company's net obligation in respect of leave encashment is the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations. The calculation is performed using the projected unit credit method. Any actuarial gains or losses are recognized in profit or loss in the period in which they arise.



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Short-term benefits

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. These benefits include compensated absences such as paid annual leave and sickness leave. The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognized as an expense during the period.

j.

Lease

In respect of Operating Leases, lease rentals are expensed on straight line basis with reference to the term of lease unless the payments to the lessor are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases, except for lease rentals pertaining to the period up to the date of commencement of commercial operations, which are capitalised.

Where the lessor effectively retains substantially all risk and benefits of ownership of the leased assets they are classified as operating lease. Operating lease payments are recognised as an expense in the Statement of Profit and Loss.

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In respect of Finance Leases, the lower of the fair value of the assets and present value of the minimum lease rentals is capitalised as Fixed Assets with corresponding amount shown as liabilities for leased assets. The principal component in lease rental in respect of the above is adjusted against liabilities for leased assets and the interest component is recognised as an expense in the year in which the same is incurred except in case of assets used for capital projects where it is capitalised.

k.

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.

Interest income on investment is recognised on time proportion basis. Dividend is considered when right to receive is established.

l.

Foreign Currency Transactions

(i) Transactions denominated in foreign currencies are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

(ii) Foreign currency monetary items (assets and liabilities) are

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(iii) Non-monetary items, which are measured in terms of historical cost denominated in foreign currency, are reported using the exchange rate at the date of the transaction.

(iv) Gains and losses, if any, at the year-end in respect of monetary assets and monetary liabilities are recognised in the Statement of Profit and Loss except in case of gains or losses arising on long term foreign currency monetary items relating to the acquisition of depreciable assets which are added to or deducted from the cost of such assets.

m.

Earnings per share :

In determining Earning per Share, the company considers the net profit after tax and includes the post tax effect of any extra-ordinary / exceptional item. The number of shares used in computing Basic Earnings per Share is the weighted average number of shares, excluding owned by the Trust, outstanding during the period. Dilutive earning per share is computed and disclosed after adjusting effect of all dilutive potential equity shares, if any except when results will be anti dilutive. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date.

Accounting for Taxes on Income :



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the provisions of the Income Tax Act, 1961. Current tax is determined

based on the amount of tax payable in respect of taxable income for the year after taking into consideration benefits admissible under the Income Tax Act, 1961. Current tax expense is recognized in profit or loss except to the extent that it relates to items recognized directly in other comprehensive income or



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equity, in which case it is recognized in OCI or equity.

Deferred tax represents the effect of timing difference between the carrying amount of assets and liabilities in the consolidated financial statement and the corresponding tax base used in computation of taxable income. Deferred Tax Liabilities are generally accounted for all taxable temporary differences. The deferred tax asset is recognised for all deductible temporary differences, carried forward of unused tax credits and unused tax losses, to the extent that is probable that taxable profit will be available against which those deductible temporary differences can be utilised.

Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current income tax assets against current income tax liabilities and when the deferred income tax assets and liabilities relate to income tax levied by the same taxation authority on either the same taxable entity or different taxable entities where there is an intention to settle the balances on a net or simultaneous basis.

Deferred Tax assets / Liabilities are not recognised for initial recognition of Goodwill or of an asset or liability in a transition that is not a business combination and at the time of transaction affects neither the accounting profit nor taxable profit/(loss), MAT credit is recognised as an asset only if there is convincing evidence that the Company will pay normal income tax during the specified period.



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o.

Cash and Cash Equivalents:

Cash comprises of Cash on Hand, Cheques on Hand and demand deposits with Banks. Cash Equivalents are short term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risks of changes in value.

p.

Cash flow statement

Cash flow statement is prepared in accordance with the indirect method prescribed in Ind AS 7 'Statement of Cash Flows'.

q.

Contingent liabilities :

Contingent liabilities are possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Contingent liabilities are disclosed on the basis of judgment of the management/independent experts. These are reviewed at each balance sheet date and are adjusted to reflect the current management estimate.

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r.

Exemptions and exceptions availed

In preparing these Ind AS financial statements, the company has availed certain exemptions and exceptions in accordance with Ind AS 101, as explained below. The resulting difference between the carrying values of the assets and liabilities in the financial statements as at the transition date under Ind AS and previous GAAP have been recognised directly in equity (retained earnings or another appropriate category of equity). This note explains the adjustments made by the company in restating its previous GAAP financial statements, including the Balance Sheet as at April 1, 2015 and the financial statements as at and for the year ended March 31, 2016.

Non-current assets held for sale and discontinued operation

Non-current assets held for sale and discontinued operations Non current assets (or disposal group) are classified as assets held for sale when their carrying amount is to be recovered principally through a sale transaction. Non-current assets (or disposal group) classified as held for sale are measured at the lower of their carrying amount and / or fair value less costs to sell. This condition is regarded as met only when the sale is highly probable and the asset (or disposal group) is available for immediate sale in its present condition, subject only to terms that are usual and customary for sale of such assets and sale is expected to be concluded within twelve months from the date of such classification. Assets and liabilities classified as held for sale are presented separately in the balance sheet. A disposal group qualifies as discontinued operations if it is a component of the company that either has been disposed off or is classified as held for sale, and; represents a separate major line of business or geographical area of operations, or part of a single co-ordinated plan to dispose of a separate major line of business or geographical area of operations, or a subsidiary acquired exclusively with a view to resale. Non-current assets are not depreciated or amortised while they are classified as held for sale. When the group is committed to sale plan involving loss of control of a subsidiary, all of the assets and liabilities of that subsidiary are classified as held for sale. If the criteria described are met, regardless of whether the group will retain a controlling interest in its former subsidiary after the sale. Loss is recognised on any initial or subsequent write down of such non current assets (or disposal group) to fair value less costs to sell. A gain is recognised on any subsequent increase in fair value less costs to sell an asset (or disposal group) but not in excess of any cumulative loss previously recognised. Policies to Balance Sheet and Statement of Profit and Loss If the criteria for assets held for sale are no longer met, it ceases to be classified as held for



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sale and are measured at the lower of (i) its carrying amount before the asset was classified as held for sale, adjusted for any depreciation or any amortisation that would have been recognised had that asset not been classified as held for sale, and (ii) its recoverable amount at the date when the disposal group ceases to be classified as held for sale. A discontinued operation is a component of the entity that has been disposed of or is classified as held for sale and that represents a separate major line of business or geographical area of operations, is part of a single co-ordinated plan to dispose of such a line of business or area of operations, or is a



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Subsidiary acquired exclusively with a view to resale. The results of discontinued operations or presented separately in the Statement of Profit and Loss

Inventories of Stores and Spares

Inventories of stores and spares are accounted for at cost and all other costs incurred in bringing the inventory to their present location and condition, determined on weighted average basis or net realizable value, whichever is less. Net realizable value is the estimated selling price in the ordinary course of business less estimated costs necessary to make the sale



...nts
...d by the Government for providing telecom services in rural
...ised as other operating income in accordance with relevant
terms and conditions of the scheme and agreement

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Provisions including Asset Retirement Obligation (ARO) and Contingent Liabilities and Contingent Assets

Provisions involving substantial degree of estimation in measurement are recognised when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Provisions are determined by discounting expected future cash flows at the pre tax rate that reflects current market assumptions of time value of money and risk specific to the liability. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made. Asset Retirement Obligation (ARO) relates to removal of electronics equipments when they will be retired from its active use. Provision is recognised based on the best estimate, of the management, of the eventual costs (net of recovery), using discounted cash flow, that relates to such obligation and is adjusted to the cost of such assets. Estimated future costs of decommissioning are reviewed annually and adjusted as appropriate. Changes in the estimated future costs or in the discount rate applied are added to or deducted from the cost of the asset. Contingent Assets are neither recognised nor disclosed in the financial statements of the Company.

Employee Stock Option Scheme

In respect of stock options granted pursuant to the Company's Employee Stock Option Scheme, fair value of the options is treated as discount and accounted as employee compensation cost over the vesting period. Employee compensation cost recognised earlier on grant of options is reversed in the period when the options are surrendered by any employee or lapsed as per the terms of the scheme.



as created an Employee Stock Option Scheme Trust (ESOS) for making share-based payment to its employees. The Company has used ESOS Trust as a vehicle for distributing shares to employees under the ESOS Trust. The ESOS Trust buys shares of the Company from the market, for giving shares to employees. The Company

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treats ESOS Trust as its extension and shares held by ESOS Trust are treated as Treasury Equity. Own equity instruments that are reacquired (Treasury Equity) are recognised at cost and deducted from equity. No gain or loss is recognised in Statement of Profit or Loss, on purchase, sale, issue or cancellation of the Company's own equity instruments. Any difference between carrying amount and consideration, if reissued, is recognised in equity.

Measurement of Fair value of financial instruments

The Company's accounting policies and disclosures require measurement of fair values for the financial instruments. The Company has an established control framework with respect to measurement of fair values. The management regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then the management assesses evidence obtained from third parties to support the conclusion that such valuations meet the requirements of Ind AS, including level in the fair value hierarchy in which such valuations should be classified. When measuring the fair value of a financial asset or a financial liability, the Company uses observable market data as far as possible. Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows. Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities. Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices). Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs). If inputs used to measure fair value of an asset or a liability fall into different levels of fair value hierarchy, then fair value measurement is categorised in its entirety in the same level of fair value hierarchy as the lowest level input that is significant to the entire measurement. The Company recognises transfers between levels of fair value hierarchy at the end of the reporting period during which the change has occurred (Note 2.37.1) for information on detailed disclosures pertaining to the measurement of fair values



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Textual information (28)

Disclosure of significant accounting policies [Text Block]

1.1

Background of the Company:

a.

Corporate Information

Campion Properties Limited ("the Company" or "CAPL"), having CIN number U55101MH2001PLC218815, was incorporated on August 23, 2001 having its registered office at H Block, 1st Floor Dhirubhai Ambani Knowledge City, Navi Mumbai, Thane, Maharashtra 400710.

The company has been formed to carry on business of leasing of property at Maharaja Ranjit Singh Marg for commercial/ business office.

1.1

Basis of preparation of Financial Statements :

a

Statement of Compliance

The financial statements are prepared under historical cost convention in accordance with the generally accepted accounting principles (GAAP) in India and comply with Indian Accounting Standards specified under Section 133 the Companies Act, 2013 ("the Act") read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015, Companies (Indian Accounting Standards) Amendment Rules 2016 and other provisions of the Act, to the extent notified applicable as well as applicable guidance notes and pronouncements of the Institute of Chartered Accountants of India

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b.

Basis of Measurement

These financial statements are prepared in accordance with Indian Accounting Standards (IND ASs) with the going-concern principle and on a historical cost basis except for Certain Financial Assets and Liabilities that are measured at Fair Value (Refer Accounting Policy Regarding Financial Instruments). The methods used to measure fair values are discussed below. The presentation and grouping of individual items in the Balance Sheet, the Statement of Profit & Loss, the Cash Flow statement and the Statement of Changes in Equities are based on the principle of materiality.

The company's accounting policies and disclosures require the measurement of fair values for financial instruments.

The company has an established control framework with respect to the measurement of fair values. The management regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then the management assesses the evidence obtained from the third parties to support the conclusion that such valuations meet the requirements of Ind AS, including the level in the fair value hierarchy in which such valuations should be classified.

When measuring the fair value of a financial asset or a financial liability, the company uses observable

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Level 1: quoted prices (unadjusted)



in active markets for identical assets or liabilities.

Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. The company recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred. (Refer to



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note 21 for information on detailed disclosures pertaining to measurement of fair values)

c. Functional and presentation currency

These financial statements are presented in Indian Rupees which is presentation currency of the company. All amounts have been rounded off to the nearest thousand, unless otherwise stated.

d. Current and non-current classification

The Company presents assets and liabilities in the balance sheet based on
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the normal operating cycle, or
· It is held primarily for the purpose



of trading; or

- It is expected to realise the asset within 12 months after the reporting period; or
- The asset is a cash or equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the



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reporting period.
All other assets are classified as non-current.

Similarly, a liability is classified as current if:

- It is expected to be settled in the normal operating cycle; or
- It is held primarily for the purpose of trading; or
- It is due to be settled within 12 months after the reporting period; or
- The Company does not have an unconditional right to defer the settlement of the liability for at least 12 months after the reporting period.

Terms of a liability that could result in its settlement by the issue of equity instruments at the option of the counterparty does not affect this classification.

All other liabilities are classified as non-current.

Deferred tax assets/liabilities are classified as non-current.

Use of Estimates :

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the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates is recognised in the period in which the results are known / materialised. Estimates and underlying assets are



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reviewed on going basis. Revisions to accounting estimates are recognised prospectively.

1.2

Significant accounting policies

A summary of the significant accounting policies applied in the preparation of the financial statements are as given below. These accounting policies have been applied consistently to all periods presented in the financial statements.

The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 16 & Ind AS 40 retrospectively and continue to use the previous GAAP carrying amount as a deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of property, plant and equipment and investment property as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

a

Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.



a.1.1

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Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

a.1.2

Subsequent measurement

Debt instruments:
Subsequent measurement of debt instruments depends on the company's business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the company classifies its debt instruments:

Debt instruments at amortized cost

A 'debt instrument' is measured at the amortised cost if both the following conditions are met:
a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
b) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in the profit and loss account as interest income or expense.

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Debt instrument measured at fair value through other comprehensive income (FVTOCI):

A 'debt instrument' is classified as at the FVTOCI if both of the following criteria are met:

- a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- b) The asset's contractual cash flows represent SPPI

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the company recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the P&L. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to P&L. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

Debt instrument at FVTPL (Fair value through profit or loss)

Any debt instrument, which does not meet the criteria for categorization as at

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 meets amortized cost or FVTPL criteria, as at FVTPL. However, such



election is allowed only if doing so
reduces or eliminates a



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measurement or recognition inconsistency (referred to as 'accounting mismatch').

Equity investments :

All equity investments in scope of Ind-AS 109 are measured at fair value. Equity instruments which are held for trading are classified as at FVTPL. For all other equity instruments, the company decides to classify the same either as at FVOCI or FVTPL. The Company makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

If the company decides to classify an equity instrument as at FVOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to profit and loss, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the profit and loss.

Derecognition

A financial asset is primarily derecognised when:

I) The rights to receive cash flows

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II)

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to pay the received cash flows in full without material delay to a third party

a.1.3



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under a 'pass-through' arrangement;
and either(a) the company has
transferred substantially all the risks
and rewards of the asset, or (b) the
company has neither transferred nor



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retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

a.1.4

Impairment of financial assets

The company assesses on a forward looking basis the expected credit losses associated with its assets carried at amortised cost. The impairment methodology applied depends on whether there has been a significant increase in the credit risk.

As a practical expedient, the company uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables, as permitted by Ind AS 109. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward-looking estimates. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analysed.

a.2

Financial liabilities

a.2.1

Initial recognition and measurement

All financial liabilities are recognised initially at fair value less transaction costs that are directly attributable to the acquisition of the financial liability.

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borrowings including bank overdrafts and derivative financial instruments.



a.2.2

Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at amortized cost

After initial measurement, such financial liabilities are subsequently measured at amortized cost using the EIR method. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance costs in the profit or loss. This category generally applies to trade payables and other contractual liabilities.

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the company that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Gains or losses on liabilities held for trading are recognised in the profit or loss.



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Borrowings

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.

a.

Property, Plant & Equipment :

Initial recognition and measurement

Property, Plant and Equipment are stated at cost/ fair value net of Modvat/ Cenvat and include amount added on revaluation less accumulated depreciation, amortisation and impairment loss, if any. Subsequent Expenditure is

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All
financing cost of qualifying assets till

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commencement of commercial operations, net charges of foreign exchange contracts and adjustments arising up to March 31, 2007 from



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exchange rate variations relating to borrowings attributable to fixed asset are capitalised.

Cost of an item of PPE comprises its purchase price, including import duties and non refundable purchase taxes after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.

Derecognition

An item of Property, Plant and Equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in statement of Profit & Loss in the year the asset is derecognised.

The asset's residual values, useful lives and methods are reviewed, and adjusted if appropriate, at each financial year end.

Investment Properties

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appreciation, initially measured at cost including transaction cost and

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stated at cost net of Modvat/ Cenvat, Value Added Tax and include amount added on revaluation less accumulated depreciation and amortisation based on Straight Line Method, impairment loss, if any. Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any.

Though the Company measures investment property using cost based measurement, the fair value of investment property is disclosed in the notes. Fair values are determined based on valuation performed by qualified and



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experienced Independent Valuer.

Transition to Ind AS:

The company has availed the deemed cost exemption in relation to the Investment Property on the date of transition.

Derecognition:

Investment properties are derecognised either when they have been disposed of or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in profit or loss in the period of derecognition.

C.

Intangible Assets other than Goodwill

Initial recognition and measurement

Intangible assets, namely computer software are amortised on Straight Line Method, over the balance period of Licenses starting from the date of acquisition or commencement of commercial se

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The Company has elected to utilize



the option under Ind AS 101 by not applying the provisions of Ind AS 38 retrospectively and continue to use the previous GAAP carrying amount as a deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of intangible assets as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

Derecognition

An intangible asset is derecognized when no future economic benefits are expected from their use or upon their disposal. Gains and losses on disposal of an item of intangible assets are determined by comparing the proceeds from disposal with the carrying amount of intangible assets and are recognized in the statement of profit and loss.

Depreciation & Amortisation:

(i) Depreciation on Property, Plant and Equipment's
Depreciation on Property, Plant and Equipment's is provided on the Straight Line Method rates over the useful lives as prescribed in the Schedule II to the Companies Act, 2013.
Depreciation on additions to/deductions from property, plant & equipment during the year is charged on pro-rata basis from/up to the month in which the asset is available for use/disposed.

d.



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Name of Assets

... in years

Furniture & Fittings	10 Years
Office Equipment	05 Years
Plant & Machinery	15 Years

(ii) Amortisation:
Intangible Assets are amortized over the remaining on straight line method as per Ind AS – 38 as prescribed in Schedule – II of the Companies Act, 2013. Cost of software recognized as intangible asset, is amortized on straight line method over a period of legal right to use or 3 years, whichever is less.

(iii) Depreciation on Investment Property

Name of Assets	Life in years
Building	60 Years
Leasehold Improvements	99 Years (lease period)

e.

Impairment of Non- Financial Assets :

The carrying amounts of the Company's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment considering the provisions of Ind AS 36 'Impairment of Assets'. If any such indication exists, then the asset's recoverable amount is estimated

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Goodwill and intangible assets that have an indefinite useful life are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they may be impaired. Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognised in prior accounting period is increased / reversed where there is change in the estimate of recoverable value. The recoverable value is higher of net selling price and value in use.

f.

Borrowing Cost :

Borrowing costs that are directly attributable to the acquisition, construction/exploration/development or erection of qualifying assets are capitalized as part of cost of such asset until such time the assets are substantially ready for their intended use. Qualifying assets are assets which take a substantial period of time to get ready for their intended use or sale.

When the Company borrows funds specifically for the purpose of obtaining a qualifying asset, the borrowing costs incurred are capitalized. When Company borrows funds generally and uses them for the purpose of obtaining a qualifying asset, the capitalization of the borrowing costs is computed based on the weighted average cost of general borrowing that are outstanding during the period and used for the acquisition,

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activities necessary to prepare the



qualifying assets for their intended uses are complete. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Income earned on temporary investment of the borrowings pending their expenditure on the qualifying assets is deducted from the borrowing costs eligible for capitalization. Borrowing costs include exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs.



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Other borrowing costs are recognized as an expense in the year in which they are incurred.

g.

Provisions :

A provision is recognized if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost. The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation.



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h.

Employee benefits

Long Term Benefits

I. Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into separate entities and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognized as an employee benefits expense in profit or loss in the period during which services are rendered by employees.

Contributions to defined contribution schemes such as Provident Fund, etc. are charged to the Statement of Profit and Loss, as and when incurred.

II. Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan like gratuity.

The Company's net obligation in respect of defined benefit plans is calculated separately for each plan by estimating the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value. Any unrecognized past service costs and the fair value of

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dates approximating the terms of the Company's obligations and that are



denominated in the same currency in which the benefits are expected to be paid.

The calculation is performed annually by a qualified actuary using the projected unit credit method. When the calculation results in a benefit to the Company, the recognized asset is limited to the total of any unrecognized past service costs and the present value of economic benefits available in the form of any future refunds from the plan or reductions in future contributions to the plan. An economic benefit is available to the Company if it is realizable during the life of the plan, or on settlement of the plan liabilities. Any actuarial gains or losses are recognized in OCI in the period in which they arise.

When the benefits of a plan are improved, the portion of the increased benefit relating to past service by employees is recognized in profit or loss on a straight-line basis over the average period until the benefits become vested. To the extent that the benefits vest



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immediately, the expense is recognized immediately in profit or loss.

III. Other long-term employee benefits

Benefits under the Company's leave encashment constitute other long term employee benefits.

The Company's net obligation in respect of leave encashment is the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations. The calculation is performed using the projected unit credit method. Any actuarial gains or losses are recognized in profit or loss in the period in which they arise.



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Short-term benefits

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. These benefits include compensated absences such as paid annual leave and sickness leave. The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognized as an expense during the period.

j.

Lease

In respect of Operating Leases, lease rentals are expensed on straight line basis with reference to the term of lease unless the payments to the lessor are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases, except for lease rentals pertaining to the period up to the date of commencement of commercial operations, which are capitalised.

Where the lessor effectively retains substantially all risk and benefits of ownership of the leased assets they are classified as operating lease. Operating lease payments are recognised as an expense in the Statement of Profit and Loss.

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In respect of Finance Leases, the lower of the fair value of the assets and present value of the minimum lease rentals is capitalised as Fixed Assets with corresponding amount shown as liabilities for leased assets. The principal component in lease rental in respect of the above is adjusted against liabilities for leased assets and the interest component is recognised as an expense in the year in which the same is incurred except in case of assets used for capital projects where it is capitalised.

k.

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.

Interest income on investment is recognised on time proportion basis. Dividend is considered when right to receive is established.

l.

Foreign Currency Transactions

(i) Transactions denominated in foreign currencies are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

(ii) Foreign currency monetary items (assets and liabilities) are

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(iii) Non-monetary items, which are measured in terms of historical cost denominated in foreign currency, are reported using the exchange rate at the date of the transaction.

(iv) Gains and losses, if any, at the year-end in respect of monetary assets and monetary liabilities are recognised in the Statement of Profit and Loss except in case of gains or losses arising on long term foreign currency monetary items relating to the acquisition of depreciable assets which are added to or deducted from the cost of such assets.

m.

Earnings per share :

In determining Earning per Share, the company considers the net profit after tax and includes the post tax effect of any extra-ordinary / exceptional item. The number of shares used in computing Basic Earnings per Share is the weighted average number of shares, excluding owned by the Trust, outstanding during the period. Dilutive earning per share is computed and disclosed after adjusting effect of all dilutive potential equity shares, if any except when results will be anti dilutive. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date.

Accounting for Taxes on Income :

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the provisions of the Income Tax Act, 1961. Current tax is determined



based on the amount of tax payable in respect of taxable income for the year after taking into consideration benefits admissible under the Income Tax Act, 1961. Current tax expense is recognized in profit or loss except to the extent that it relates to items recognized directly in other comprehensive income or



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equity, in which case it is recognized in OCI or equity.

Deferred tax represents the effect of timing difference between the carrying amount of assets and liabilities in the consolidated financial statement and the corresponding tax base used in computation of taxable income. Deferred Tax Liabilities are generally accounted for all taxable temporary differences. The deferred tax asset is recognised for all deductible temporary differences, carried forward of unused tax credits and unused tax losses, to the extent that is probable that taxable profit will be available against which those deductible temporary differences can be utilised.

Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current income tax assets against current income tax liabilities and when the deferred income tax assets and liabilities relate to income tax levied by the same taxation authority on either the same taxable entity or different taxable entities where there is an intention to settle the balances on a net or simultaneous basis.

Deferred Tax assets / Liabilities are not recognised for initial recognition of Goodwill or of an asset or liability in a transition that is not a business combination and at the time of transaction affects neither the accounting profit nor taxable profit/(loss), MAT credit is recognised as an asset only if there is convincing evidence that the Company will pay normal income tax during the specified period.



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o.

Cash and Cash Equivalents:

Cash comprises of Cash on Hand, Cheques on Hand and demand deposits with Banks. Cash Equivalents are short term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risks of changes in value.

p.

Cash flow statement

Cash flow statement is prepared in accordance with the indirect method prescribed in Ind AS 7 'Statement of Cash Flows'.

q.

Contingent liabilities :

Contingent liabilities are possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Contingent liabilities are disclosed on the basis of judgment of the management/independent experts. These are reviewed at each balance sheet date and are adjusted to reflect the current management estimate.

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r.

Exemptions and exceptions availed

In preparing these Ind AS financial statements, the company has availed certain exemptions and exceptions in accordance with Ind AS 101, as explained below. The resulting difference between the carrying values of the assets and liabilities in the financial statements as at the transition date under Ind AS and previous GAAP have been recognised directly in equity (retained earnings or another appropriate category of equity). This note explains the adjustments made by the company in restating its previous GAAP financial statements, including the Balance Sheet as at April 1, 2015 and the financial statements as at and for the year ended March 31, 2016.

Non-current assets held for sale and discontinued operation

Non-current assets held for sale and discontinued operations Non current assets (or disposal group) are classified as assets held for sale when their carrying amount is to be recovered principally through a sale transaction. Non-current assets (or disposal group) classified as held for sale are measured at the lower of their carrying amount and / or fair value less costs to sell. This condition is regarded as met only when the sale is highly probable and the asset (or disposal group) is available for immediate sale in its present condition, subject only to terms that are usual and customary for sale of such assets and sale is expected to be concluded within twelve months from the date of such classification. Assets and liabilities classified as held for sale are presented separately in the balance sheet. A disposal group qualifies as discontinued operations if it is a component of the company that either has been disposed off or is classified as held for sale, and; represents a separate major line of business or geographical area of operations, or part of a single co-ordinated plan to dispose of a separate major line of business or geographical area of operations, or a subsidiary acquired exclusively with a view to resale. Non-current assets are not depreciated or amortised while they are classified as held for sale. When the group is committed to sale plan involving loss of control of a subsidiary, all of the assets and liabilities of that subsidiary are classified as held for sale. If the criteria described are met, regardless of whether the group will retain a controlling interest in its former subsidiary after the sale. Loss is recognised on any initial or subsequent write down of such non current assets (or disposal group) to fair value less costs to sell. A gain is recognised on any subsequent increase in fair value less costs to sell an asset (or disposal group) but not in excess of any cumulative loss previously recognised. Policies to Balance Sheet and Statement of Profit and Loss If the criteria for assets held for sale are no longer met, it ceases to be classified as held for



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sale and are measured at the lower of (i) its carrying amount before the asset was classified as held for sale, adjusted for any depreciation or any amortisation that would have been recognised had that asset not been classified as held for sale, and (ii) its recoverable amount at the date when the disposal group ceases to be classified as held for sale. A discontinued operation is a component of the entity that has been disposed of or is classified as held for sale and that represents a separate major line of business or geographical area of operations, is part of a single co-ordinated plan to dispose of such a line of business or area of operations, or is a



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Subsidiary acquired exclusively with a view to resale. The results of discontinued operations or presented separately in the Statement of Profit and Loss

Inventories of Stores and Spares

Inventories of stores and spares are accounted for at cost and all other costs incurred in bringing the inventory to their present location and condition, determined on weighted average basis or net realizable value, whichever is less. Net realizable value is the estimated selling price in the ordinary course of business less estimated costs necessary to make the sale



...nts
...d by the Government for providing telecom services in rural
...ised as other operating income in accordance with relevant
terms and conditions of the scheme and agreement

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Provisions including Asset Retirement Obligation (ARO) and Contingent Liabilities and Contingent Assets

Provisions involving substantial degree of estimation in measurement are recognised when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Provisions are determined by discounting expected future cash flows at the pre tax rate that reflects current market assumptions of time value of money and risk specific to the liability. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made. Asset Retirement Obligation (ARO) relates to removal of electronics equipments when they will be retired from its active use. Provision is recognised based on the best estimate, of the management, of the eventual costs (net of recovery), using discounted cash flow, that relates to such obligation and is adjusted to the cost of such assets. Estimated future costs of decommissioning are reviewed annually and adjusted as appropriate. Changes in the estimated future costs or in the discount rate applied are added to or deducted from the cost of the asset. Contingent Assets are neither recognised nor disclosed in the financial statements of the Company.

Employee Stock Option Scheme

In respect of stock options granted pursuant to the Company's Employee Stock Option Scheme, fair value of the options is treated as discount and accounted as employee compensation cost over the vesting period. Employee compensation cost recognised earlier on grant of options is reversed in the period when the options are surrendered by any employee or lapsed as per the terms of the scheme.



as created an Employee Stock Option Scheme Trust (ESOS) for making share-based payment to its employees. The Company has used ESOS Trust as a vehicle for distributing shares to employees under the ESOS Trust. The ESOS Trust buys shares of the Company from the market, for giving shares to employees. The Company

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treats ESOS Trust as its extension and shares held by ESOS Trust are treated as Treasury Equity. Own equity instruments that are reacquired (Treasury Equity) are recognised at cost and deducted from equity. No gain or loss is recognised in Statement of Profit or Loss, on purchase, sale, issue or cancellation of the Company's own equity instruments. Any difference between carrying amount and consideration, if reissued, is recognised in equity.

Measurement of Fair value of financial instruments

The Company's accounting policies and disclosures require measurement of fair values for the financial instruments. The Company has an established control framework with respect to measurement of fair values. The management regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then the management assesses evidence obtained from third parties to support the conclusion that such valuations meet the requirements of Ind AS, including level in the fair value hierarchy in which such valuations should be classified. When measuring the fair value of a financial asset or a financial liability, the Company uses observable market data as far as possible. Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows. Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities. Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices). Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs). If inputs used to measure fair value of an asset or a liability fall into different levels of fair value hierarchy, then fair value measurement is categorised in its entirety in the same level of fair value hierarchy as the lowest level input that is significant to the entire measurement. The Company recognises transfers between levels of fair value hierarchy at the end of the reporting period during which the change has occurred (Note 2.37.1) for information on detailed disclosures pertaining to the measurement of fair values



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Textual information (29)

Description of accounting policy for borrowing costs [Text Block]

g. Borrowing Cost :

Borrowing costs that are directly attributable to the acquisition, construction/exploration/ development or erection of qualifying assets are capitalized as part of cost of such asset until such time the assets are substantially ready for their intended use. Qualifying assets are assets which take a substantial period of time to get ready for their intended use or sale.

When the Company borrows funds specifically for the purpose of obtaining a qualifying asset, the borrowing costs incurred are capitalized. When Company borrows funds generally and uses them for the purpose of obtaining a qualifying asset, the capitalization of the borrowing costs is computed based on the weighted average cost of general borrowing that are outstanding during the period and used for the acquisition, construction/exploration or erection of the qualifying asset.

Capitalization of borrowing costs ceases when substantially all the activities necessary to prepare the qualifying assets for their intended uses are complete. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Income earned on temporary investment of the borrowings pending their expenditure on the qualifying assets is deducted from the borrowing costs eligible for capitalization. Borrowing costs include exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs.

Other borrowing costs are recognized as an expense in the year in which they are incurred.



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Textual information (30)

Description of accounting policy for cash flows [Text Block]

o. Cash and Cash Equivalents:

Cash comprises of Cash on Hand, Cheques on Hand and demand deposits with Banks. Cash Equivalents are short term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risks of changes in value.

p. Cash flow statement

Cash flow statement is prepared in accordance with the indirect method prescribed in Ind AS 7 'Statement of Cash Flows'.

Textual information (31)

Description of accounting policy for contingent liabilities and contingent assets [Text Block]

q. Contingent liabilities :

Contingent liabilities are possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Contingent liabilities are disclosed on the basis of judgment of the management/independent experts. These are reviewed at each balance sheet date and are adjusted to reflect the current management estimate.



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Textual information (32)

Description of accounting policy for depreciation expense [Text Block]

e. Depreciation & Amortisation:

(i) Depreciation on Property, Plant and Equipment's

Depreciation on Property, Plant and Equipment's is provided on the Straight Line Method rates over the useful lives as prescribed in the Schedule II to the Companies Act, 2013.

Depreciation on additions to/deductions from property, plant & equipment during the year is charged on pro-rata basis from/up to the month in which the asset is available for use/disposed.

Name of Assets	Life in years
Furniture & Fittings	10 Years
Office Equipment	05 Years
Plant & Machinery	15 Years

(ii) Amortisation:

Intangible Assets are amortized over the remaining on straight line method as per Ind AS – 38 as prescribed in Schedule – II of the Companies Act, 2013. Cost of software recognized as intangible asset, is amortized on straight line method over a period of legal right to use or 3 years, whichever is less.

(iii) Depreciation on Investment Property

Name of Assets	Life in years
	60 Years



provements

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period)

Textual information (33)

Description of accounting policy for earnings per share [Text Block]

m. Earnings per share :

In determining Earning per Share, the company considers the net profit after tax and includes the post tax effect of any extra-ordinary / exceptional item. The number of shares used in computing Basic Earnings per Share is the weighted average number of shares, excluding owned by the Trust, outstanding during the period. Dilutive earning per share is computed and disclosed after adjusting effect of all dilutive potential equity shares, if any except when results will be anti dilutive. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date.



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Textual information (34)

Description of accounting policy for employee benefits [Text Block]

i. Employee benefits

Long Term Benefits

I. Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into separate entities and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognized as an employee benefits expense in profit or loss in the period during which services are rendered by employees.

Contributions to defined contribution schemes such as Provident Fund, etc. are charged to the Statement of Profit and Loss, as and when incurred.

II. Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan like gratuity.

The Company's net obligation in respect of defined benefit plans is calculated separately for each plan by estimating the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value. Any unrecognized past service costs and the fair value of any plan assets are deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations and that are denominated in the same currency in which the benefits are expected to be paid.

The calculation is performed annually by a qualified actuary using the projected unit credit method. When the calculation results in a benefit to the Company, the recognized asset is limited to the total of any unrecognized past service costs and the present value of economic benefits available in the form of any future refunds from the plan or reductions in future contributions to the plan. An economic benefit is available to the Company if it is realizable during the life of the plan, or on settlement of the plan liabilities. Any actuarial gains or losses are recognized in OCI in the period in which they arise.

When the benefits of a plan are improved, the portion of the increased benefit relating to past service by employees is recognized in profit or loss on a straight-line basis over the average period until the benefits become vested. To the extent that the benefits vest immediately, the expense is recognized immediately in profit or loss.



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III. Other long-term employee benefits

Benefits under the Company's leave encashment constitute other long term employee benefits.

The Company's net obligation in respect of leave encashment is the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations. The calculation is performed using the projected unit credit method. Any actuarial gains or losses are recognized in profit or loss in the period in which they arise.

Short-term benefits

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. These benefits include compensated absences such as paid annual leave and sickness leave. The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognized as an expense during the period.



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Textual information (35)

Description of accounting policy for financial instruments [Text Block]

a Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

a.1 Financial assets

a.1.1 Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

a.1.2 Subsequent measurement

Debt instruments:

Subsequent measurement of debt instruments depends on the company's business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the company classifies its debt instruments:

Debt instruments at amortized cost

A 'debt instrument' is measured at the amortised cost if both the following conditions are met:

- a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- b) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on the asset and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income or loss. The losses arising from impairment are recognised in the profit or loss. Trade and other receivables.



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Debt instrument measured at fair value through other comprehensive income (FVTOCI):

A 'debt instrument' is classified as at the FVTOCI if both of the following criteria are met:

- a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- b) The asset's contractual cash flows represent SPPI

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the company recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the P&L. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to P&L. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

Debt instrument at FVTPL (Fair value through profit or loss)

Any debt instrument, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL. In addition, the company may elect to designate a debt instrument, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as 'accounting mismatch').

Equity investments :

All equity investments in scope of Ind-AS 109 are measured at fair value. Equity instruments which are held for trading are classified as at FVTPL. For all other equity instruments, the company decides to classify the same either as at FVOCI or FVTPL. The Company makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.



any decides to classify an equity instrument as at FVOCI, then dividends, are recognized in the OCI. There is no recycling of the value of investment. However, the Company may transfer the cumulative

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Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the profit and loss.

a.1.3 Derecognition

A financial asset is primarily derecognised when:

- I) The rights to receive cash flows from the asset have expired, or
- II) The company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the company has transferred substantially all the risks and rewards of the asset, or (b) the company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

a.1.4 Impairment of financial assets

The company assesses on a forward looking basis the expected credit losses associated with its assets carried at amortised cost. The impairment methodology applied depends on whether there has been a significant increase in the credit risk.

As a practical expedient, the company uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables, as permitted by Ind AS 109. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward-looking estimates. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analysed.



abilities

gnition and measurement

All financial liabilities are recognised initially at fair value, in the case of loans, borrowings and payables, net of directly attributable transaction costs. Financial liabilities include trade and other payables, loans and borrowings

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including bank overdrafts and derivative financial instruments.

a.2.2 Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at amortized cost

After initial measurement, such financial liabilities are subsequently measured at amortized cost using the EIR method. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance costs in the profit or loss. This category generally applies to trade payables and other contractual liabilities.

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the company that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Gains or losses on liabilities held for trading are recognised in the profit or loss.

Borrowings

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.



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Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.

Textual information (36)**Description of accounting policy for foreign currency translation [Text Block]****I. Foreign Currency Transactions**

(i) Transactions denominated in foreign currencies are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

(ii) Foreign currency monetary items (assets and liabilities) are retranslated using the exchange rate prevailing at the reporting date.

(iii) Non-monetary items, which are measured in terms of historical cost denominated in foreign currency, are reported using the exchange rate at the date of the transaction.

(iv) Gains and losses, if any, at the year-end in respect of monetary assets and monetary liabilities are recognised in the Statement of Profit and Loss except in case of gains or losses arising on long term foreign currency monetary items relating to the acquisition of depreciable assets which are added to or deducted from the cost of such assets.

Textual information (37)**Description of accounting policy for functional currency [Text Block]****c. Functional and presentation currency**

al statements are presented in Indian Rupees which is presentation currency of the company. All amounts rounded off to the nearest thousand, unless otherwise stated.



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Textual information (38)

Description of accounting policy for impairment of non-financial assets [Text Block]**f. Impairment of Non- Financial Assets :**

The carrying amounts of the Company's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment considering the provisions of Ind AS 36 'Impairment of Assets'. If any such indication exists, then the asset's recoverable amount is estimated.

Goodwill and intangible assets that have an indefinite useful life are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they may be impaired. Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognised in prior accounting period is increased / reversed where there is change in the estimate of recoverable value. The recoverable value is higher of net selling price and value in use.



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Textual information (39)

Description of accounting policy for income tax [Text Block]

n. Accounting for Taxes on Income :

Provision for current tax represents the amount that would be payable based on computation of tax as per the provisions of the Income Tax Act, 1961. Current tax is determined based on the amount of tax payable in respect of taxable income for the year after taking into consideration benefits admissible under the Income Tax Act, 1961. Current tax expense is recognized in profit or loss except to the extent that it relates to items recognized directly in other comprehensive income or equity, in which case it is recognized in OCI or equity.

Deferred tax represents the effect of timing difference between the carrying amount of assets and liabilities in the consolidated financial statement and the corresponding tax base used in computation of taxable income. Deferred Tax Liabilities are generally accounted for all taxable temporary differences. The deferred tax asset is recognised for all deductible temporary differences, carried forward of unused tax credits and unused tax losses, to the extent that is probable that taxable profit will be available against which those deductible temporary differences can be utilised.

Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current income tax assets against current income tax liabilities and when the deferred income tax assets and liabilities relate to income tax levied by the same taxation authority on either the same taxable entity or different taxable entities where there is an intention to settle the balances on a net or simultaneous basis.

Deferred Tax assets / Liabilities are not recognised for initial recognition of Goodwill or of an asset or liability in a transition that is not a business combination and at the time of transaction affects neither the accounting profit nor taxable profit/(loss), MAT credit is recognised as an asset only if there is convincing evidence that the Company will pay normal income tax during the specified period.



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Textual information (40)

Description of accounting policy for intangible assets other than goodwill [Text Block]**d. Intangible Assets other than Goodwill****Initial recognition and measurement**

Intangible assets, namely computer software are amortised on Straight Line Method, over the balance period of Licenses starting from the date of acquisition or commencement of commercial services, whichever is later.

The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 38 retrospectively and continue to use the previous GAAP carrying amount as a deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of intangible assets as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

Derecognition

An intangible asset is derecognized when no future economic benefits are expected from their use or upon their disposal. Gains and losses on disposal of an item of intangible assets are determined by comparing the proceeds from disposal with the carrying amount of intangible assets and are recognized in the statement of profit and loss.



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Textual information (41)

Description of accounting policy for investment property [Text Block]**c. Investment Properties****Initial recognition and measurement:**

Investment Properties are, properties held for rental income and/ or capital appreciation, initially measured at cost including transaction cost and stated at cost net of Modvat/ Cenvat, Value Added Tax and include amount added on revaluation less accumulated depreciation and amortisation based on Straight Line Method, impairment loss, if any. Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any.

Though the Company measures investment property using cost based measurement, the fair value of investment property is disclosed in the notes. Fair values are determined based on valuation performed by qualified and experienced Independent Valuer.

Transition to Ind AS:

The company has availed the deemed cost exemption in relation to the Investment Property on the date of transition.

Derecognition:

Investment properties are derecognised either when they have been disposed of or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in profit or loss in the period of derecognition.



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Textual information (42)

Description of accounting policy for leases [Text Block]

j. Lease

In respect of Operating Leases, lease rentals are expensed on straight line basis with reference to the term of lease unless the payments to the lessor are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases, except for lease rentals pertaining to the period up to the date of commencement of commercial operations, which are capitalised.

Where the lessor effectively retains substantially all risk and benefits of ownership of the leased assets they are classified as operating lease. Operating lease payments are recognised as an expense in the Statement of Profit and Loss.

In respect of Finance Leases, the lower of the fair value of the assets and present value of the minimum lease rentals is capitalised as Fixed Assets with corresponding amount shown as liabilities for leased assets. The principal component in lease rental in respect of the above is adjusted against liabilities for leased assets and the interest component is recognised as an expense in the year in which the same is incurred except in case of assets used for capital projects where it is capitalised.



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Textual information (43)

Description of accounting policy for property, plant and equipment [Text Block]**b. Property, Plant & Equipment :****Initial recognition and measurement**

Property, Plant and Equipment are stated at cost/ fair value net of Modvat/ Cenvat and include amount added on revaluation less accumulated depreciation, amortisation and impairment loss, if any. Subsequent Expenditure is capitalised only if it is probable that future economic benefits associated with the expenditure will flow to the company. All costs including borrowing financing cost of qualifying assets till commencement of commercial operations, net charges of foreign exchange contracts and adjustments arising up to March 31, 2007 from exchange rate variations relating to borrowings attributable to fixed asset are capitalised.

Cost of an item of PPE comprises its purchase price, including import duties and non refundable purchase taxes after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.

Derecognition

An item of Property, Plant and Equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in statement of Profit & Loss in the year the asset is derecognised.

The asset's residual values, useful lives and methods are reviewed, and adjusted if appropriate, at each financial year end.



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Textual information (44)

Description of accounting policy for provisions [Text Block]

h. Provisions :

A provision is recognized if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation.

Textual information (45)

Description of accounting policy for recognition of revenue [Text Block]

k. 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.

Interest income on investment is recognised on time proportion basis. Dividend is considered when right to receive is established.



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Textual information (46)

Description of other accounting policies relevant to understanding of financial statements [Text Block]

d. Current and non-current classification

The Company presents assets and liabilities in the balance sheet based on current/non-current classification.

An asset is classified as current if:

- It is expected to be realised, or is intended to be sold or consumed, in the normal operating cycle; or
- It is held primarily for the purpose of trading; or
- It is expected to realise the asset within 12 months after the reporting period; or
- The asset is a cash or equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period.

All other assets are classified as non-current.

Similarly, a liability is classified as current if:

- It is expected to be settled in the normal operating cycle; or
- It is held primarily for the purpose of trading; or
- It is due to be settled within 12 months after the reporting period; or
- The Company does not have an unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. Terms of a liability that could result in its settlement by the issue of equity instruments at the option of the counterparty does not affect this classification.

All other liabilities are classified as non-current.

Deferred tax assets/liabilities are classified as non-current.



ates :

tion and presentation of Financial Statements requires estimates:
amount of assets and liabilities and disclosure of contingent liab

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statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates is recognised in the period in which the results are known / materialised. Estimates and underlying assets are reviewed on going basis. Revisions to accounting estimates are recognised prospectively.

1.2 Significant accounting policies

A summary of the significant accounting policies applied in the preparation of the financial statements are as given below. These accounting policies have been applied consistently to all periods presented in the financial statements. The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 16 & Ind AS 40 retrospectively and continue to use the previous GAAP carrying amount as a deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of property, plant and equipment and investment property as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

r. Exemptions and exceptions availed

In preparing these Ind AS financial statements, the company has availed certain exemptions and exceptions in accordance with Ind AS 101, as explained below. The resulting difference between the carrying values of the assets and liabilities in the financial statements as at the transition date under Ind AS and previous GAAP have been recognised directly in equity (retained earnings or another appropriate category of equity). This note explains the adjustments made by the company in restating its previous GAAP financial statements, including the Balance Sheet as at April 1, 2015 and the financial statements as at and for the year ended March 31, 2016.



Ind AS adoption reconciliations

The company has adopted Indian Accounting Standard (Ind AS) from April 2015. The figures for the previous year have also been converted as per Ind AS, but no additional transitional

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adjustments were required as correspond to previous applicable Accounting Standards. Hence, no reconciliation item has been shown.

[610200] Notes - Corporate information and statement of IndAs compliance

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of corporate information notes and other explanatory information [TextBlock]		Textual information (47) [See below]
Statement of Ind AS compliance [TextBlock]	Textual information (48) [See below]	Textual information (49) [See below]
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Disclosure of significant accounting policies [TextBlock]	Textual information (50) [See below]	Textual information (51) [See below]
Description of other accounting policies relevant to understanding of financial statements [TextBlock]		Textual information (52) [See below]

Textual information (47)

Disclosure of corporate information notes and other explanatory information [Text Block]

a. Corporate Information

Campion Properties Limited ("the Company" or "CAPL"), having CIN number U55101MH2001PLC218815, was incorporated on August 23, 2001 having its registered office at H Block, 1st Floor Dhirubhai Ambani Knowledge City, Navi Mumbai, Thane, Maharashtra 400710.

The company has been formed to carry on business of leasing of property at Maharaja Ranjit Singh Marg for commercial/ business office.



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Textual information (48)

Statement of Ind AS compliance [Text Block]

1.1 Basis of preparation of Financial Statements :

a Statement of Compliance

The financial statements are prepared under historical cost convention in accordance with the generally accepted accounting principles (GAAP) in India and comply with Indian Accounting Standards specified under Section 133 the Companies Act, 2013 ("the Act") read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015, Companies (Indian Accounting Standards) Amendment Rules 2016 and other provisions of the Act, to the extent notified applicable as well as applicable guidance notes and pronouncements of the Institute of Chartered Accountants of India (ICAI).

Textual information (49)

Statement of Ind AS compliance [Text Block]

1.1 Basis of preparation of Financial Statements :

a Statement of Compliance

The financial statements are prepared under historical cost convention in accordance with the generally accepted accounting principles (GAAP) in India and comply with Indian Accounting Standards specified under Section 133 the Companies Act, 2013 ("the Act") read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015, Companies (Indian Accounting Standards) Amendment Rules 2016 and other provisions of the Act, to the extent notified applicable as well as applicable guidance notes and pronouncements of the Institute of Chartered Accountants of India (ICAI).



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Textual information (50)

Disclosure of significant accounting policies [Text Block]

1.1

Background of the Company:

a.

Corporate Information

Campion Properties Limited ("the Company" or "CAPL"), having CIN number U55101MH2001PLC218815, was incorporated on August 23, 2001 having its registered office at H Block, 1st Floor Dhirubhai Ambani Knowledge City, Navi Mumbai, Thane, Maharashtra 400710.

The company has been formed to carry on business of leasing of property at Maharaja Ranjit Singh Marg for commercial/ business office.

1.1

Basis of preparation of Financial Statements :

a

Statement of Compliance

The financial statements are prepared under historical cost convention in accordance with the generally accepted accounting principles (GAAP) in India and comply with Indian Accounting Standards specified under Section 133 the Companies Act, 2013 ("the Act") read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015, Companies (Indian Accounting Standards) Amendment Rules 2016 and other provisions of the Act, to the extent notified applicable as well as applicable guidance notes and pronouncements of the Institute of Chartered Accountants of India

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b.

Basis of Measurement

These financial statements are prepared in accordance with Indian Accounting Standards (IND ASs) with the going-concern principle and on a historical cost basis except for Certain Financial Assets and Liabilities that are measured at Fair Value (Refer Accounting Policy Regarding Financial Instruments). The methods used to measure fair values are discussed below. The presentation and grouping of individual items in the Balance Sheet, the Statement of Profit & Loss, the Cash Flow statement and the Statement of Changes in Equities are based on the principle of materiality.

The company's accounting policies and disclosures require the measurement of fair values for financial instruments.

The company has an established control framework with respect to the measurement of fair values. The management regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then the management assesses the evidence obtained from the third parties to support the conclusion that such valuations meet the requirements of Ind AS, including the level in the fair value hierarchy in which such valuations should be classified.

When measuring the fair value of a financial asset or a financial liability, the company uses observable

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Level 1: quoted prices (unadjusted)



in active markets for identical assets or liabilities.
Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).
Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. The company recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred. (Refer to



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note 21 for information on detailed disclosures pertaining to measurement of fair values)

c. Functional and presentation currency

These financial statements are presented in Indian Rupees which is presentation currency of the company. All amounts have been rounded off to the nearest thousand, unless otherwise stated.

d. Current and non-current classification

The Company presents assets and liabilities in the balance sheet based on

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· It is held primarily for the purpose



of trading; or

- It is expected to realise the asset within 12 months after the reporting period; or
- The asset is a cash or equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the



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reporting period.
All other assets are classified as non-current.

Similarly, a liability is classified as current if:

- It is expected to be settled in the normal operating cycle; or
- It is held primarily for the purpose of trading; or
- It is due to be settled within 12 months after the reporting period; or
- The Company does not have an unconditional right to defer the settlement of the liability for at least 12 months after the reporting period.

Terms of a liability that could result in its settlement by the issue of equity instruments at the option of the counterparty does not affect this classification.

All other liabilities are classified as non-current.

Deferred tax assets/liabilities are classified as non-current.

Use of Estimates :



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of
disclosure of contingent liabilities on

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the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates is recognised in the period in which the results are known / materialised. Estimates and underlying assets are



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reviewed on going basis. Revisions to accounting estimates are recognised prospectively.

1.2

Significant accounting policies

A summary of the significant accounting policies applied in the preparation of the financial statements are as given below. These accounting policies have been applied consistently to all periods presented in the financial statements.

The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 16 & Ind AS 40 retrospectively and continue to use the previous GAAP carrying amount as a deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of property, plant and equipment and investment property as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

a

Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.



a.1.1

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Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

a.1.2

Subsequent measurement

Debt instruments:
Subsequent measurement of debt instruments depends on the company's business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the company classifies its debt instruments:

Debt instruments at amortized cost

A 'debt instrument' is measured at the amortised cost if both the following conditions are met:
a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
b) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in the profit and loss account as interest income or expense.

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Debt instrument measured at fair value through other comprehensive income (FVTOCI):

A 'debt instrument' is classified as at the FVTOCI if both of the following criteria are met:

- a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- b) The asset's contractual cash flows represent SPPI

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the company recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the P&L. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to P&L. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

Debt instrument at FVTPL (Fair value through profit or loss)

Any debt instrument, which does not meet the criteria for categorization as at

cl
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a
meets amortized cost or FVTOCI criteria, as at FVTPL. However, such



election is allowed only if doing so
reduces or eliminates a



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measurement or recognition inconsistency (referred to as 'accounting mismatch').

Equity investments :

All equity investments in scope of Ind-AS 109 are measured at fair value. Equity instruments which are held for trading are classified as at FVTPL. For all other equity instruments, the company decides to classify the same either as at FVOCI or FVTPL. The Company makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

If the company decides to classify an equity instrument as at FVOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to profit and loss, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the profit and loss.

Derecognition

A financial asset is primarily derecognised when:

- I) The rights to receive cash flows from the asset have expired
- II) The company has transferred its right to receive cash flows from the asset to another entity, and the company has assumed the obligation to pay the received cash flows in full without material delay to a third party

a.1.3



under a 'pass-through' arrangement;
and either(a) the company has
transferred substantially all the risks
and rewards of the asset, or (b) the
company has neither transferred nor



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retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

a.1.4

Impairment of financial assets

The company assesses on a forward looking basis the expected credit losses associated with its assets carried at amortised cost. The impairment methodology applied depends on whether there has been a significant increase in the credit risk.

As a practical expedient, the company uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables, as permitted by Ind AS 109. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward-looking estimates. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analysed.

a.2

Financial liabilities

a.2.1

Initial recognition and measurement

All financial liabilities are recognised initially at fair value less transaction costs that are directly attributable to the liability.

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 borrowings including bank overdrafts and derivative financial instruments.



a.2.2

Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at amortized cost

After initial measurement, such financial liabilities are subsequently measured at amortized cost using the EIR method. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance costs in the profit or loss. This category generally applies to trade payables and other contractual liabilities.

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the company that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Gains or losses on liabilities held for trading are recognised in the profit or loss.



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Borrowings

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.

a.

Property, Plant & Equipment :

Initial recognition and measurement

Property, Plant and Equipment are stated at cost/ fair value net of Modvat/ Cenvat and include amount added on revaluation less accumulated depreciation, amortisation and impairment loss, if any. Subsequent Expenditure is capitalised if it is probable that the future economic benefits will flow to the entity and its cost can be reliably measured. All expenditure relating to the financing cost of qualifying assets till



commencement of commercial
operations, net charges of foreign
exchange contracts and adjustments
arising up to March 31, 2007 from



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exchange rate variations relating to borrowings attributable to fixed asset are capitalised.

Cost of an item of PPE comprises its purchase price, including import duties and non refundable purchase taxes after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.

Derecognition

An item of Property, Plant and Equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in statement of Profit & Loss in the year the asset is derecognised.

The asset's residual values, useful lives and methods are reviewed, and adjusted if appropriate, at each financial year end.

Investment Properties

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appreciation, initially measured at cost including transaction cost and



stated at cost net of Modvat/ Cenvat, Value Added Tax and include amount added on revaluation less accumulated depreciation and amortisation based on Straight Line Method, impairment loss, if any. Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any. Though the Company measures investment property using cost based measurement, the fair value of investment property is disclosed in the notes. Fair values are determined based on valuation performed by qualified and



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experienced Independent Valuer.

Transition to Ind AS:

The company has availed the deemed cost exemption in relation to the Investment Property on the date of transition.

Derecognition:

Investment properties are derecognised either when they have been disposed of or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in profit or loss in the period of derecognition.

C.

Intangible Assets other than Goodwill

Initial recognition and measurement

Intangible assets, namely computer software are amortised on Straight Line Method, over the balance period of Licenses starting from the date of acquisition or commencement of commercial se

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The Company has elected to utilize



the option under Ind AS 101 by not applying the provisions of Ind AS 38 retrospectively and continue to use the previous GAAP carrying amount as a deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of intangible assets as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

Derecognition

An intangible asset is derecognized when no future economic benefits are expected from their use or upon their disposal. Gains and losses on disposal of an item of intangible assets are determined by comparing the proceeds from disposal with the carrying amount of intangible assets and are recognized in the statement of profit and loss.

Depreciation & Amortisation:

(i) Depreciation on Property, Plant and Equipment's
Depreciation on Property, Plant and Equipment's is provided on the Straight Line Method rates over the useful lives as prescribed in the Schedule II to the Companies Act, 2013.
Depreciation on additions to/deductions from property, plant & equipment during the year is charged on pro-rata basis from/up to the month in which the asset is available for use/disposed.

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Name of Assets

... in years

Furniture & Fittings	10 Years
Office Equipment	05 Years
Plant & Machinery	15 Years

(ii) Amortisation:
Intangible Assets are amortized over the remaining on straight line method as per Ind AS – 38 as prescribed in Schedule – II of the Companies Act, 2013. Cost of software recognized as intangible asset, is amortized on straight line method over a period of legal right to use or 3 years, whichever is less.

(iii) Depreciation on Investment Property

Name of Assets	Life in years
Building	60 Years
Leasehold Improvements	99 Years (lease period)

e.

Impairment of Non- Financial Assets
:

The carrying amounts of the Company's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment considering the provisions of Ind AS 36 'Impairment of Assets'. If any such indication exists, then the asset's recoverable amount is estimated

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Goodwill and intangible assets that have an indefinite useful life are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they may be impaired. Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognised in prior accounting period is increased / reversed where there is change in the estimate of recoverable value. The recoverable value is higher of net selling price and value in use.

f.

Borrowing Cost :

Borrowing costs that are directly attributable to the acquisition, construction/exploration/development or erection of qualifying assets are capitalized as part of cost of such asset until such time the assets are substantially ready for their intended use. Qualifying assets are assets which take a substantial period of time to get ready for their intended use or sale.

When the Company borrows funds specifically for the purpose of obtaining a qualifying asset, the borrowing costs incurred are capitalized. When Company borrows funds generally and uses them for the purpose of obtaining a qualifying asset, the capitalization of the borrowing costs is computed based on the weighted average cost of general borrowing that are outstanding during the period and used for the acquisition,

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activities necessary to prepare the



qualifying assets for their intended uses are complete. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Income earned on temporary investment of the borrowings pending their expenditure on the qualifying assets is deducted from the borrowing costs eligible for capitalization. Borrowing costs include exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs.



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Other borrowing costs are recognized as an expense in the year in which they are incurred.

g.

Provisions :

A provision is recognized if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost. The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation.



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h.

Employee benefits

Long Term Benefits

I. Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into separate entities and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognized as an employee benefits expense in profit or loss in the period during which services are rendered by employees.

Contributions to defined contribution schemes such as Provident Fund, etc. are charged to the Statement of Profit and Loss, as and when incurred.

II. Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan like gratuity.

The Company's net obligation in respect of defined benefit plans is calculated separately for each plan by estimating the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value. Any unrecognized past service costs and the fair value of

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dates approximating the terms of the Company's obligations and that are



denominated in the same currency in which the benefits are expected to be paid.

The calculation is performed annually by a qualified actuary using the projected unit credit method. When the calculation results in a benefit to the Company, the recognized asset is limited to the total of any unrecognized past service costs and the present value of economic benefits available in the form of any future refunds from the plan or reductions in future contributions to the plan. An economic benefit is available to the Company if it is realizable during the life of the plan, or on settlement of the plan liabilities. Any actuarial gains or losses are recognized in OCI in the period in which they arise.

When the benefits of a plan are improved, the portion of the increased benefit relating to past service by employees is recognized in profit or loss on a straight-line basis over the average period until the benefits become vested. To the extent that the benefits vest



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immediately, the expense is recognized immediately in profit or loss.

III. Other long-term employee benefits

Benefits under the Company's leave encashment constitute other long term employee benefits.

The Company's net obligation in respect of leave encashment is the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations. The calculation is performed using the projected unit credit method. Any actuarial gains or losses are recognized in profit or loss in the period in which they arise.



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Short-term benefits

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. These benefits include compensated absences such as paid annual leave and sickness leave. The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognized as an expense during the period.

j.

Lease

In respect of Operating Leases, lease rentals are expensed on straight line basis with reference to the term of lease unless the payments to the lessor are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases, except for lease rentals pertaining to the period up to the date of commencement of commercial operations, which are capitalised.

Where the lessor effectively retains substantially all risk and benefits of ownership of the leased assets they are classified as operating lease. Operating lease payments are recognised as an expense in the Statement of Profit and Loss.

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In respect of Finance Leases, the lower of the fair value of the assets and present value of the minimum lease rentals is capitalised as Fixed Assets with corresponding amount shown as liabilities for leased assets. The principal component in lease rental in respect of the above is adjusted against liabilities for leased assets and the interest component is recognised as an expense in the year in which the same is incurred except in case of assets used for capital projects where it is capitalised.

k.

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.

Interest income on investment is recognised on time proportion basis. Dividend is considered when right to receive is established.

l.

Foreign Currency Transactions

(i) Transactions denominated in foreign currencies are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

(ii) Foreign currency monetary items (assets and liabilities) are

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(iii) Non-monetary items, which are measured in terms of historical cost denominated in foreign currency, are reported using the exchange rate at the date of the transaction.

(iv) Gains and losses, if any, at the year-end in respect of monetary assets and monetary liabilities are recognised in the Statement of Profit and Loss except in case of gains or losses arising on long term foreign currency monetary items relating to the acquisition of depreciable assets which are added to or deducted from the cost of such assets.

m.

Earnings per share :

In determining Earning per Share, the company considers the net profit after tax and includes the post tax effect of any extra-ordinary / exceptional item. The number of shares used in computing Basic Earnings per Share is the weighted average number of shares, excluding owned by the Trust, outstanding during the period. Dilutive earning per share is computed and disclosed after adjusting effect of all dilutive potential equity shares, if any except when results will be anti dilutive. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date.

Accounting for Taxes on Income :

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Pr the ba the provisions of the Income Tax Act, 1961. Current tax is determined

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based on the amount of tax payable in respect of taxable income for the year after taking into consideration benefits admissible under the Income Tax Act, 1961. Current tax expense is recognized in profit or loss except to the extent that it relates to items recognized directly in other comprehensive income or



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equity, in which case it is recognized in OCI or equity.

Deferred tax represents the effect of timing difference between the carrying amount of assets and liabilities in the consolidated financial statement and the corresponding tax base used in computation of taxable income. Deferred Tax Liabilities are generally accounted for all taxable temporary differences. The deferred tax asset is recognised for all deductible temporary differences, carried forward of unused tax credits and unused tax losses, to the extent that is probable that taxable profit will be available against which those deductible temporary differences can be utilised.

Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current income tax assets against current income tax liabilities and when the deferred income tax assets and liabilities relate to income tax levied by the same taxation authority on either the same taxable entity or different taxable entities where there is an intention to settle the balances on a net or simultaneous basis.

Deferred Tax assets / Liabilities are not recognised for initial recognition of Goodwill or of an asset or liability in a transition that is not a business combination and at the time of transaction affects neither the accounting profit nor taxable profit/(loss), MAT credit is recognised as an asset only if there is convincing evidence that the Company will pay normal income tax during the specified period.



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o.

Cash and Cash Equivalents:

Cash comprises of Cash on Hand, Cheques on Hand and demand deposits with Banks. Cash Equivalents are short term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risks of changes in value.

p.

Cash flow statement

Cash flow statement is prepared in accordance with the indirect method prescribed in Ind AS 7 'Statement of Cash Flows'.

q.

Contingent liabilities :

Contingent liabilities are possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Contingent liabilities are disclosed on the basis of judgment of the management/independent experts. These are reviewed at each balance sheet date and are adjusted to reflect the current management estimate.

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r.

Exemptions and exceptions availed

In preparing these Ind AS financial statements, the company has availed certain exemptions and exceptions in accordance with Ind AS 101, as explained below. The resulting difference between the carrying values of the assets and liabilities in the financial statements as at the transition date under Ind AS and previous GAAP have been recognised directly in equity (retained earnings or another appropriate category of equity). This note explains the adjustments made by the company in restating its previous GAAP financial statements, including the Balance Sheet as at April 1, 2015 and the financial statements as at and for the year ended March 31, 2016.

Non-current assets held for sale and discontinued operation

Non-current assets held for sale and discontinued operations Non current assets (or disposal group) are classified as assets held for sale when their carrying amount is to be recovered principally through a sale transaction. Non-current assets (or disposal group) classified as held for sale are measured at the lower of their carrying amount and / or fair value less costs to sell. This condition is regarded as met only when the sale is highly probable and the asset (or disposal group) is available for immediate sale in its present condition, subject only to terms that are usual and customary for sale of such assets and sale is expected to be concluded within twelve months from the date of such classification. Assets and liabilities classified as held for sale are presented separately in the balance sheet. A disposal group qualifies as discontinued operations if it is a component of the company that either has been disposed off or is classified as held for sale, and; represents a separate major line of business or geographical area of operations, or part of a single co-ordinated plan to dispose of a separate major line of business or geographical area of operations, or a subsidiary acquired exclusively with a view to resale. Non-current assets are not depreciated or amortised while they are classified as held for sale. When the group is committed to sale plan involving loss of control of a subsidiary, all of the assets and liabilities of that subsidiary are classified as held for sale. If the criteria described are met, regardless of whether the group will retain a controlling interest in its former subsidiary after the sale. Loss is recognised on any initial or subsequent write down of such non current assets (or disposal group) to fair value less costs to sell. A gain is recognised on any subsequent increase in fair value less costs to sell an asset (or disposal group) but not in excess of any cumulative loss previously recognised. Policies to Balance Sheet and Statement of Profit and Loss If the criteria for assets held for sale are no longer met, it ceases to be classified as held for



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sale and are measured at the lower of (i) its carrying amount before the asset was classified as held for sale, adjusted for any depreciation or any amortisation that would have been recognised had that asset not been classified as held for sale, and (ii) its recoverable amount at the date when the disposal group ceases to be classified as held for sale. A discontinued operation is a component of the entity that has been disposed of or is classified as held for sale and that represents a separate major line of business or geographical area of operations, is part of a single co-ordinated plan to dispose of such a line of business or area of operations, or is a



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Subsidiary acquired exclusively with a view to resale. The results of discontinued operations or presented separately in the Statement of Profit and Loss

Inventories of Stores and Spares

Inventories of stores and spares are accounted for at cost and all other costs incurred in bringing the inventory to their present location and condition, determined on weighted average basis or net realizable value, whichever is less. Net realizable value is the estimated selling price in the ordinary course of business less estimated costs necessary to make the sale



...nts
...d by the Government for providing telecom services in rural
...ised as other operating income in accordance with relevant
terms and conditions of the scheme and agreement

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Provisions including Asset Retirement Obligation (ARO) and Contingent Liabilities and Contingent Assets

Provisions involving substantial degree of estimation in measurement are recognised when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Provisions are determined by discounting expected future cash flows at the pre tax rate that reflects current market assumptions of time value of money and risk specific to the liability. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made. Asset Retirement Obligation (ARO) relates to removal of electronics equipments when they will be retired from its active use. Provision is recognised based on the best estimate, of the management, of the eventual costs (net of recovery), using discounted cash flow, that relates to such obligation and is adjusted to the cost of such assets. Estimated future costs of decommissioning are reviewed annually and adjusted as appropriate. Changes in the estimated future costs or in the discount rate applied are added to or deducted from the cost of the asset. Contingent Assets are neither recognised nor disclosed in the financial statements of the Company.

Employee Stock Option Scheme

In respect of stock options granted pursuant to the Company's Employee Stock Option Scheme, fair value of the options is treated as discount and accounted as employee compensation cost over the vesting period. Employee compensation cost recognised earlier on grant of options is reversed in the period when the options are surrendered by any employee or lapsed as per the terms of the scheme.



as created an Employee Stock Option Scheme Trust (ESOS) for making share-based payment to its employees. The Company has used ESOS Trust as a vehicle for distributing shares to employees under the ESOS Trust. The ESOS Trust buys shares of the Company from the market, for giving shares to employees. The Company

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treats ESOS Trust as its extension and shares held by ESOS Trust are treated as Treasury Equity. Own equity instruments that are reacquired (Treasury Equity) are recognised at cost and deducted from equity. No gain or loss is recognised in Statement of Profit or Loss, on purchase, sale, issue or cancellation of the Company's own equity instruments. Any difference between carrying amount and consideration, if reissued, is recognised in equity.

Measurement of Fair value of financial instruments

The Company's accounting policies and disclosures require measurement of fair values for the financial instruments. The Company has an established control framework with respect to measurement of fair values. The management regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then the management assesses evidence obtained from third parties to support the conclusion that such valuations meet the requirements of Ind AS, including level in the fair value hierarchy in which such valuations should be classified. When measuring the fair value of a financial asset or a financial liability, the Company uses observable market data as far as possible. Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows. Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities. Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices). Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs). If inputs used to measure fair value of an asset or a liability fall into different levels of fair value hierarchy, then fair value measurement is categorised in its entirety in the same level of fair value hierarchy as the lowest level input that is significant to the entire measurement. The Company recognises transfers between levels of fair value hierarchy at the end of the reporting period during which the change has occurred (Note 2.37.1) for information on detailed disclosures pertaining to the measurement of fair values



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Textual information (51)

Disclosure of significant accounting policies [Text Block]

1.1

Background of the Company:

a.

Corporate Information

Campion Properties Limited ("the Company" or "CAPL"), having CIN number U55101MH2001PLC218815, was incorporated on August 23, 2001 having its registered office at H Block, 1st Floor Dhirubhai Ambani Knowledge City, Navi Mumbai, Thane, Maharashtra 400710.

The company has been formed to carry on business of leasing of property at Maharaja Ranjit Singh Marg for commercial/ business office.

1.1

Basis of preparation of Financial Statements :

a

Statement of Compliance

The financial statements are prepared under historical cost convention in accordance with the generally accepted accounting principles (GAAP) in India and comply with Indian Accounting Standards specified under Section 133 the Companies Act, 2013 ("the Act") read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015, Companies (Indian Accounting Standards) Amendment Rules 2016 and other provisions of the Act, to the extent notified applicable as well as applicable guidance notes and pronouncements of the Institute of Chartered Accountants of India

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b.

Basis of Measurement

These financial statements are prepared in accordance with Indian Accounting Standards (IND ASs) with the going-concern principle and on a historical cost basis except for Certain Financial Assets and Liabilities that are measured at Fair Value (Refer Accounting Policy Regarding Financial Instruments). The methods used to measure fair values are discussed below. The presentation and grouping of individual items in the Balance Sheet, the Statement of Profit & Loss, the Cash Flow statement and the Statement of Changes in Equities are based on the principle of materiality.

The company's accounting policies and disclosures require the measurement of fair values for financial instruments.

The company has an established control framework with respect to the measurement of fair values. The management regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then the management assesses the evidence obtained from the third parties to support the conclusion that such valuations meet the requirements of Ind AS, including the level in the fair value hierarchy in which such valuations should be classified.

When measuring the fair value of a financial asset or a financial liability, the company uses observable

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Level 1: quoted prices (unadjusted)



in active markets for identical assets or liabilities.

Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. The company recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred. (Refer to



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note 21 for information on detailed disclosures pertaining to measurement of fair values)

c. Functional and presentation currency

These financial statements are presented in Indian Rupees which is presentation currency of the company. All amounts have been rounded off to the nearest thousand, unless otherwise stated.

d. Current and non-current classification

The Company presents assets and liabilities in the balance sheet based on
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the normal operating cycle, or
· It is held primarily for the purpose



of trading; or

- It is expected to realise the asset within 12 months after the reporting period; or
- The asset is a cash or equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the



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reporting period.
All other assets are classified as non-current.

Similarly, a liability is classified as current if:

- It is expected to be settled in the normal operating cycle; or
- It is held primarily for the purpose of trading; or
- It is due to be settled within 12 months after the reporting period; or
- The Company does not have an unconditional right to defer the settlement of the liability for at least 12 months after the reporting period.

Terms of a liability that could result in its settlement by the issue of equity instruments at the option of the counterparty does not affect this classification.

All other liabilities are classified as non-current.

Deferred tax assets/liabilities are classified as non-current.



Use of Estimates :

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the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates is recognised in the period in which the results are known / materialised. Estimates and underlying assets are



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reviewed on going basis. Revisions to accounting estimates are recognised prospectively.

1.2

Significant accounting policies

A summary of the significant accounting policies applied in the preparation of the financial statements are as given below. These accounting policies have been applied consistently to all periods presented in the financial statements.

The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 16 & Ind AS 40 retrospectively and continue to use the previous GAAP carrying amount as a deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of property, plant and equipment and investment property as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

a

Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.



a.1.1

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Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

a.1.2

Subsequent measurement

Debt instruments:
Subsequent measurement of debt instruments depends on the company's business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the company classifies its debt instruments:

Debt instruments at amortized cost

A 'debt instrument' is measured at the amortised cost if both the following conditions are met:
a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
b) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in the profit and loss account as interest income or expense.

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Debt instrument measured at fair value through other comprehensive income (FVTOCI):

A 'debt instrument' is classified as at the FVTOCI if both of the following criteria are met:

- a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- b) The asset's contractual cash flows represent SPPI

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the company recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the P&L. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to P&L. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

Debt instrument at FVTPL (Fair value through profit or loss)

Any debt instrument, which does not meet the criteria for categorization as at

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meets amortized cost or FVTOCI criteria, as at FVTPL. However, such



election is allowed only if doing so
reduces or eliminates a



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measurement or recognition inconsistency (referred to as 'accounting mismatch').

Equity investments :

All equity investments in scope of Ind-AS 109 are measured at fair value. Equity instruments which are held for trading are classified as at FVTPL. For all other equity instruments, the company decides to classify the same either as at FVOCI or FVTPL. The Company makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

If the company decides to classify an equity instrument as at FVOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to profit and loss, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the profit and loss.

Derecognition

A financial asset is primarily derecognised when:
I) The rights to receive cash flows from the asset have expired
II) The company has transferred its right to receive cash flows from the asset to another entity
as the company has no obligation to pay the received cash flows in full without material delay to a third party

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a.1.3



under a 'pass-through' arrangement;
and either(a) the company has
transferred substantially all the risks
and rewards of the asset, or (b) the
company has neither transferred nor



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retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

a.1.4

Impairment of financial assets

The company assesses on a forward looking basis the expected credit losses associated with its assets carried at amortised cost. The impairment methodology applied depends on whether there has been a significant increase in the credit risk.

As a practical expedient, the company uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables, as permitted by Ind AS 109. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward-looking estimates. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analysed.

a.2

Financial liabilities

a.2.1

Initial recognition and measurement

All financial liabilities are recognised initially at fair value less transaction costs that are directly attributable to the acquisition of the financial liability.

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borrowings including bank overdrafts and derivative financial instruments.



a.2.2

Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at amortized cost

After initial measurement, such financial liabilities are subsequently measured at amortized cost using the EIR method. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance costs in the profit or loss. This category generally applies to trade payables and other contractual liabilities.

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the company that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Gains or losses on liabilities held for trading are recognised in the profit or loss.



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Borrowings

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.

a.

Property, Plant & Equipment :

Initial recognition and measurement

Property, Plant and Equipment are stated at cost/ fair value net of Modvat/ Cenvat and include amount added on revaluation less accumulated depreciation, amortisation and impairment loss, if any. Subsequent Expenditure is

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financing cost of qualifying assets till

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commencement of commercial operations, net charges of foreign exchange contracts and adjustments arising up to March 31, 2007 from



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exchange rate variations relating to borrowings attributable to fixed asset are capitalised.

Cost of an item of PPE comprises its purchase price, including import duties and non refundable purchase taxes after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.

Derecognition

An item of Property, Plant and Equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in statement of Profit & Loss in the year the asset is derecognised.

The asset's residual values, useful lives and methods are reviewed, and adjusted if appropriate, at each financial year end.

Investment Properties

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appreciation, initially measured at cost including transaction cost and

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stated at cost net of Modvat/ Cenvat, Value Added Tax and include amount added on revaluation less accumulated depreciation and amortisation based on Straight Line Method, impairment loss, if any. Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any.

Though the Company measures investment property using cost based measurement, the fair value of investment property is disclosed in the notes. Fair values are determined based on valuation performed by qualified and



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experienced Independent Valuer.

Transition to Ind AS:

The company has availed the deemed cost exemption in relation to the Investment Property on the date of transition.

Derecognition:

Investment properties are derecognised either when they have been disposed of or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in profit or loss in the period of derecognition.

C.

Intangible Assets other than Goodwill

Initial recognition and measurement

Intangible assets, namely computer software are amortised on Straight Line Method, over the balance period of Licenses starting from the date of acquisition or commencement of commercial se

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The Company has elected to utilize



the option under Ind AS 101 by not applying the provisions of Ind AS 38 retrospectively and continue to use the previous GAAP carrying amount as a deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of intangible assets as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

Derecognition

An intangible asset is derecognized when no future economic benefits are expected from their use or upon their disposal. Gains and losses on disposal of an item of intangible assets are determined by comparing the proceeds from disposal with the carrying amount of intangible assets and are recognized in the statement of profit and loss.

Depreciation & Amortisation:

(i) Depreciation on Property, Plant and Equipment's
Depreciation on Property, Plant and Equipment's is provided on the Straight Line Method rates over the useful lives as prescribed in the Schedule II to the Companies Act, 2013.
Depreciation on additions to/deductions from property, plant & equipment during the year is charged on pro-rata basis from/up to the month in which the asset is available for use/disposed.

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Name of Assets

... in years

Furniture & Fittings	10 Years
Office Equipment	05 Years
Plant & Machinery	15 Years

(ii) Amortisation:
Intangible Assets are amortized over the remaining on straight line method as per Ind AS – 38 as prescribed in Schedule – II of the Companies Act, 2013. Cost of software recognized as intangible asset, is amortized on straight line method over a period of legal right to use or 3 years, whichever is less.

(iii) Depreciation on Investment Property

Name of Assets	Life in years
Building	60 Years
Leasehold Improvements	99 Years (lease period)

e.

Impairment of Non- Financial Assets
:

The carrying amounts of the Company's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment considering the provisions of Ind AS 36 'Impairment of Assets'. If any such indication exists, then the asset's recoverable amount is estimated

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Goodwill and intangible assets that have an indefinite useful life are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they may be impaired. Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognised in prior accounting period is increased / reversed where there is change in the estimate of recoverable value. The recoverable value is higher of net selling price and value in use.

f.

Borrowing Cost :

Borrowing costs that are directly attributable to the acquisition, construction/exploration/development or erection of qualifying assets are capitalized as part of cost of such asset until such time the assets are substantially ready for their intended use. Qualifying assets are assets which take a substantial period of time to get ready for their intended use or sale.

When the Company borrows funds specifically for the purpose of obtaining a qualifying asset, the borrowing costs incurred are capitalized. When Company borrows funds generally and uses them for the purpose of obtaining a qualifying asset, the capitalization of the borrowing costs is computed based on the weighted average cost of general borrowing that are outstanding during the period and used for the acquisition,

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activities necessary to prepare the



qualifying assets for their intended uses are complete. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Income earned on temporary investment of the borrowings pending their expenditure on the qualifying assets is deducted from the borrowing costs eligible for capitalization. Borrowing costs include exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs.



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Other borrowing costs are recognized as an expense in the year in which they are incurred.

g.

Provisions :

A provision is recognized if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost. The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation.



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h.

Employee benefits

Long Term Benefits

I. Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into separate entities and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognized as an employee benefits expense in profit or loss in the period during which services are rendered by employees.

Contributions to defined contribution schemes such as Provident Fund, etc. are charged to the Statement of Profit and Loss, as and when incurred.

II. Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan like gratuity.

The Company's net obligation in respect of defined benefit plans is calculated separately for each plan by estimating the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value. Any unrecognized past service costs and the fair value of

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dates approximating the terms of the Company's obligations and that are



denominated in the same currency in which the benefits are expected to be paid.

The calculation is performed annually by a qualified actuary using the projected unit credit method. When the calculation results in a benefit to the Company, the recognized asset is limited to the total of any unrecognized past service costs and the present value of economic benefits available in the form of any future refunds from the plan or reductions in future contributions to the plan. An economic benefit is available to the Company if it is realizable during the life of the plan, or on settlement of the plan liabilities. Any actuarial gains or losses are recognized in OCI in the period in which they arise.

When the benefits of a plan are improved, the portion of the increased benefit relating to past service by employees is recognized in profit or loss on a straight-line basis over the average period until the benefits become vested. To the extent that the benefits vest



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immediately, the expense is recognized immediately in profit or loss.

III. Other long-term employee benefits

Benefits under the Company's leave encashment constitute other long term employee benefits.

The Company's net obligation in respect of leave encashment is the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations. The calculation is performed using the projected unit credit method. Any actuarial gains or losses are recognized in profit or loss in the period in which they arise.



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Short-term benefits

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. These benefits include compensated absences such as paid annual leave and sickness leave. The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognized as an expense during the period.

j.

Lease

In respect of Operating Leases, lease rentals are expensed on straight line basis with reference to the term of lease unless the payments to the lessor are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases, except for lease rentals pertaining to the period up to the date of commencement of commercial operations, which are capitalised.

Where the lessor effectively retains substantially all risk and benefits of ownership of the leased assets they are classified as operating lease. Operating lease payments are recognised as an expense in the Statement of Profit and Loss.

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In respect of Finance Leases, the lower of the fair value of the assets and present value of the minimum lease rentals is capitalised as Fixed Assets with corresponding amount shown as liabilities for leased assets. The principal component in lease rental in respect of the above is adjusted against liabilities for leased assets and the interest component is recognised as an expense in the year in which the same is incurred except in case of assets used for capital projects where it is capitalised.

k.

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.

Interest income on investment is recognised on time proportion basis. Dividend is considered when right to receive is established.

l.

Foreign Currency Transactions

(i) Transactions denominated in foreign currencies are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

(ii) Foreign currency monetary items (assets and liabilities) are

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(iii) Non-monetary items, which are measured in terms of historical cost denominated in foreign currency, are reported using the exchange rate at the date of the transaction.

(iv) Gains and losses, if any, at the year-end in respect of monetary assets and monetary liabilities are recognised in the Statement of Profit and Loss except in case of gains or losses arising on long term foreign currency monetary items relating to the acquisition of depreciable assets which are added to or deducted from the cost of such assets.

m.

Earnings per share :

In determining Earning per Share, the company considers the net profit after tax and includes the post tax effect of any extra-ordinary / exceptional item. The number of shares used in computing Basic Earnings per Share is the weighted average number of shares, excluding owned by the Trust, outstanding during the period. Dilutive earning per share is computed and disclosed after adjusting effect of all dilutive potential equity shares, if any except when results will be anti dilutive. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date.

Accounting for Taxes on Income :

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Pr the ba the provisions of the Income Tax Act, 1961. Current tax is determined

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based on the amount of tax payable in respect of taxable income for the year after taking into consideration benefits admissible under the Income Tax Act, 1961. Current tax expense is recognized in profit or loss except to the extent that it relates to items recognized directly in other comprehensive income or



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equity, in which case it is recognized in OCI or equity.

Deferred tax represents the effect of timing difference between the carrying amount of assets and liabilities in the consolidated financial statement and the corresponding tax base used in computation of taxable income. Deferred Tax Liabilities are generally accounted for all taxable temporary differences. The deferred tax asset is recognised for all deductible temporary differences, carried forward of unused tax credits and unused tax losses, to the extent that is probable that taxable profit will be available against which those deductible temporary differences can be utilised.

Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current income tax assets against current income tax liabilities and when the deferred income tax assets and liabilities relate to income tax levied by the same taxation authority on either the same taxable entity or different taxable entities where there is an intention to settle the balances on a net or simultaneous basis.

Deferred Tax assets / Liabilities are not recognised for initial recognition of Goodwill or of an asset or liability in a transition that is not a business combination and at the time of transaction affects neither the accounting profit nor taxable profit/(loss), MAT credit is recognised as an asset only if there is convincing evidence that the Company will pay normal income tax during the specified period.



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o.

Cash and Cash Equivalents:

Cash comprises of Cash on Hand, Cheques on Hand and demand deposits with Banks. Cash Equivalents are short term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risks of changes in value.

p.

Cash flow statement

Cash flow statement is prepared in accordance with the indirect method prescribed in Ind AS 7 'Statement of Cash Flows'.

q.

Contingent liabilities :

Contingent liabilities are possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Contingent liabilities are disclosed on the basis of judgment of the management/independent experts. These are reviewed at each balance sheet date and are adjusted to reflect the current management estimate.

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r.

Exemptions and exceptions availed

In preparing these Ind AS financial statements, the company has availed certain exemptions and exceptions in accordance with Ind AS 101, as explained below. The resulting difference between the carrying values of the assets and liabilities in the financial statements as at the transition date under Ind AS and previous GAAP have been recognised directly in equity (retained earnings or another appropriate category of equity). This note explains the adjustments made by the company in restating its previous GAAP financial statements, including the Balance Sheet as at April 1, 2015 and the financial statements as at and for the year ended March 31, 2016.

Non-current assets held for sale and discontinued operation

Non-current assets held for sale and discontinued operations Non current assets (or disposal group) are classified as assets held for sale when their carrying amount is to be recovered principally through a sale transaction. Non-current assets (or disposal group) classified as held for sale are measured at the lower of their carrying amount and / or fair value less costs to sell. This condition is regarded as met only when the sale is highly probable and the asset (or disposal group) is available for immediate sale in its present condition, subject only to terms that are usual and customary for sale of such assets and sale is expected to be concluded within twelve months from the date of such classification. Assets and liabilities classified as held for sale are presented separately in the balance sheet. A disposal group qualifies as discontinued operations if it is a component of the company that either has been disposed off or is classified as held for sale, and; represents a separate major line of business or geographical area of operations, or part of a single co-ordinated plan to dispose of a separate major line of business or geographical area of operations, or a subsidiary acquired exclusively with a view to resale. Non-current assets are not depreciated or amortised while they are classified as held for sale. When the group is committed to sale plan involving loss of control of a subsidiary, all of the assets and liabilities of that subsidiary are classified as held for sale. If the criteria described are met, regardless of whether the group will retain a controlling interest in its former subsidiary after the sale. Loss is recognised on any initial or subsequent write down of such non current assets (or disposal group) to fair value less costs to sell. A gain is recognised on any subsequent increase in fair value less costs to sell an asset (or disposal group) but not in excess of any cumulative loss previously recognised. Policies to Balance Sheet and Statement of Profit and Loss If the criteria for assets held for sale are no longer met, it ceases to be classified as held for



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sale and are measured at the lower of (i) its carrying amount before the asset was classified as held for sale, adjusted for any depreciation or any amortisation that would have been recognised had that asset not been classified as held for sale, and (ii) its recoverable amount at the date when the disposal group ceases to be classified as held for sale. A discontinued operation is a component of the entity that has been disposed of or is classified as held for sale and that represents a separate major line of business or geographical area of operations, is part of a single co-ordinated plan to dispose of such a line of business or area of operations, or is a



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Subsidiary acquired exclusively with a view to resale. The results of discontinued operations or presented separately in the Statement of Profit and Loss

Inventories of Stores and Spares

Inventories of stores and spares are accounted for at cost and all other costs incurred in bringing the inventory to their present location and condition, determined on weighted average basis or net realizable value, whichever is less. Net realizable value is the estimated selling price in the ordinary course of business less estimated costs necessary to make the sale



ents
ed by the Government for providing telecom services in rural
ised as other operating income in accordance with relevant
terms and conditions of the scheme and agreement

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Provisions including Asset Retirement Obligation (ARO) and Contingent Liabilities and Contingent Assets

Provisions involving substantial degree of estimation in measurement are recognised when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Provisions are determined by discounting expected future cash flows at the pre tax rate that reflects current market assumptions of time value of money and risk specific to the liability. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made. Asset Retirement Obligation (ARO) relates to removal of electronics equipments when they will be retired from its active use. Provision is recognised based on the best estimate, of the management, of the eventual costs (net of recovery), using discounted cash flow, that relates to such obligation and is adjusted to the cost of such assets. Estimated future costs of decommissioning are reviewed annually and adjusted as appropriate. Changes in the estimated future costs or in the discount rate applied are added to or deducted from the cost of the asset. Contingent Assets are neither recognised nor disclosed in the financial statements of the Company.

Employee Stock Option Scheme

In respect of stock options granted pursuant to the Company's Employee Stock Option Scheme, fair value of the options is treated as discount and accounted as employee compensation cost over the vesting period. Employee compensation cost recognised earlier on grant of options is reversed in the period when the options are surrendered by any employee or lapsed as per the terms of the scheme.



as created an Employee Stock Option Scheme Trust (ESOS) for making share-based payment to its employees. The Company has used ESOS Trust as a vehicle for distributing shares to employees under the ESOS Trust. The ESOS Trust buys shares of the Company from the market, for giving shares to employees. The Company

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treats ESOS Trust as its extension and shares held by ESOS Trust are treated as Treasury Equity. Own equity instruments that are reacquired (Treasury Equity) are recognised at cost and deducted from equity. No gain or loss is recognised in Statement of Profit or Loss, on purchase, sale, issue or cancellation of the Company's own equity instruments. Any difference between carrying amount and consideration, if reissued, is recognised in equity.

Measurement of Fair value of financial instruments

The Company's accounting policies and disclosures require measurement of fair values for the financial instruments. The Company has an established control framework with respect to measurement of fair values. The management regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then the management assesses evidence obtained from third parties to support the conclusion that such valuations meet the requirements of Ind AS, including level in the fair value hierarchy in which such valuations should be classified. When measuring the fair value of a financial asset or a financial liability, the Company uses observable market data as far as possible. Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows. Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities. Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices). Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs). If inputs used to measure fair value of an asset or a liability fall into different levels of fair value hierarchy, then fair value measurement is categorised in its entirety in the same level of fair value hierarchy as the lowest level input that is significant to the entire measurement. The Company recognises transfers between levels of fair value hierarchy at the end of the reporting period during which the change has occurred (Note 2.37.1) for information on detailed disclosures pertaining to the measurement of fair values



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Textual information (52)

Description of other accounting policies relevant to understanding of financial statements [Text Block]**d. Current and non-current classification**

The Company presents assets and liabilities in the balance sheet based on current/non-current classification.

An asset is classified as current if:

- It is expected to be realised, or is intended to be sold or consumed, in the normal operating cycle; or
- It is held primarily for the purpose of trading; or
- It is expected to realise the asset within 12 months after the reporting period; or
- The asset is a cash or equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period.

All other assets are classified as non-current.

Similarly, a liability is classified as current if:

- It is expected to be settled in the normal operating cycle; or
- It is held primarily for the purpose of trading; or
- It is due to be settled within 12 months after the reporting period; or
- The Company does not have an unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. Terms of a liability that could result in its settlement by the issue of equity instruments at the option of the counterparty does not affect this classification.

All other liabilities are classified as non-current.

Deferred tax assets/liabilities are classified as non-current.



ates :

tion and presentation of Financial Statements requires estimates:
amount of assets and liabilities and disclosure of contingent liab

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statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates is recognised in the period in which the results are known / materialised. Estimates and underlying assets are reviewed on going basis. Revisions to accounting estimates are recognised prospectively.

1.2 Significant accounting policies

A summary of the significant accounting policies applied in the preparation of the financial statements are as given below. These accounting policies have been applied consistently to all periods presented in the financial statements. The Company has elected to utilize the option under Ind AS 101 by not applying the provisions of Ind AS 16 & Ind AS 40 retrospectively and continue to use the previous GAAP carrying amount as a deemed cost under Ind AS at the date of transition to Ind AS. Therefore, the carrying amount of property, plant and equipment and investment property as per the previous GAAP as at 1 April 2015, i.e.; the Company's date of transition to Ind AS, were maintained on transition to Ind AS.

r. Exemptions and exceptions availed

In preparing these Ind AS financial statements, the company has availed certain exemptions and exceptions in accordance with Ind AS 101, as explained below. The resulting difference between the carrying values of the assets and liabilities in the financial statements as at the transition date under Ind AS and previous GAAP have been recognised directly in equity (retained earnings or another appropriate category of equity). This note explains the adjustments made by the company in restating its previous GAAP financial statements, including the Balance Sheet as at April 1, 2015 and the financial statements as at and for the year ended March 31, 2016.



Ind AS adoption reconciliations

The company has adopted Indian Accounting Standard (Ind AS) from April 2015. The figures for the previous year have also been converted as per Ind AS, but no additional transitional

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adjustments were required as correspond to previous applicable Accounting Standards. Hence, no reconciliation item has been shown.

[610300] Notes - Accounting policies, changes in accounting estimates and errors

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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



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[400600] Notes - Property, plant and equipment**Disclosure of detailed information about property, plant and equipment [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		0
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-13,757	-13,758		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-13,757	-13,758		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Net disposals and retirements, property, plant and equipment	0	0		0

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Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	-13,757	-13,758		0
Property, plant and equipment at end of period	(A) 41,596	(B) 55,353	69,111	3,50,092



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Footnotes

(A)

Note 2. Property, Plant and Equipment (Refer Note 1.2 b)				(Amount in Rs.'000)
Particulars	Furniture & Fittings	Office Equipment	Plant & Machinery	Total
Gross carrying value				
As at April 1, 2023	102,624	43,006	204,462	350,092
Additions	-	-	-	-
Disposals	-	-	-	-
As at Mar 31, 2024	102,624	43,006	204,462	350,092
Accumulated Depreciation				
As at April 1, 2023	97,251	40,855	156,631	294,738
Additions	-	-	13,757	13,757
Disposals	-	-	-	-
As at Mar 31, 2024	97,251	40,855	170,388	308,495
Closing net carrying value as at April 1, 2023	5,373	2,150	47,831	55,354
Closing net carrying value as at Mar 31 ,2024	5,373	2,150	34,074	41,597

(B)

				(Amount in Rs.'000)
Particulars	Furniture & Fittings	Office Equipment	Plant & Machinery	Total
Gross carrying value				
As at April 1, 2022	102,624	43,006	204,462	350,092



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Additions	-	-	-	-
Disposals	-	-	-	-
As at Mar 31, 2023	102,624	43,006	204,462	350,092
Accumulated Depreciation				
As at April 1, 2022	97,252	40,855	142,875	280,982
Additions	-	-	13,757	13,757
Disposals	-	-	-	-
As at Mar 31, 2023	97,252	40,855	156,632	294,739
Closing net carrying value as at April 1, 2022	5,373	2,150	61,587	69,110
Closing net carrying value as at Mar 31 ,2023	5,373	2,150	47,831	55,353
Title deeds of Immovable Property not held in name of the Company- NO SUCH PROPERTY				



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Disclosure of detailed information about property, plant and equipment [Table]

..(2)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			13,757	13,758
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			13,757	13,758
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0			
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0			
Disposals and retirements, property, plant and equipment	0		0	0
Disposals through classified as held for sale, property, plant and equipment	0			
Disposals through loss of control of subsidiary, property, plant and equipment	0			



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Total increase (decrease) in property, plant and equipment	0		13,757	13,758
Property, plant and equipment at end of period	3,50,092	3,50,092	3,08,496	2,94,739



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Disclosure of detailed information about property, plant and equipment [Table]

..(3)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]	Plant and equipment [Member]		
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-13,757	-13,758	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-13,757	-13,758	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Disposals, property, plant and equipment				
Disposals and retirements, property, plant and equipment				



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Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-13,757	-13,758	
Property, plant and equipment at end of period	2,80,981	34,073	47,830	61,588



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Disclosure of detailed information about property, plant and equipment [Table]

..(4)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	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]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				13,757
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				13,757
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		
Partial disposals and retirements, property, plant and equipment	0			0
Disposals through classified as held for sale, property, plant and equipment	0			0



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Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	0		13,757
Property, plant and equipment at end of period	2,04,462	2,04,462	2,04,462	1,70,389



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Disclosure of detailed information about property, plant and equipment [Table]

..(5)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]		Other plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	0
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	13,758		-13,757	-13,758
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	13,758		-13,757	-13,758
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment			0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment			0	0
Disposals and retirements, property, plant and equipment	0		0	0
Disposals through classified as held for sale, property, plant and equipment	0			0
Disposals through loss of control of subsidiary, property, plant and equipment	0			0



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Total increase (decrease) in property, plant and equipment	13,758		-13,757	-13,758
Property, plant and equipment at end of period	1,56,632	1,42,874	34,073	47,830

Disclosure of detailed information about property, plant and equipment [Table]

..(6)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	61,588	2,04,462	2,04,462	2,04,462

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Disclosure of detailed information about property, plant and equipment [Table]

..(7)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			Furniture and fixtures [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	13,757	13,758		0
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	13,757	13,758		0
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment				0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment				0
Partial disposals and retirements, property, plant and equipment	0			0
Assets held through classified as held for sale, property, plant and equipment	0			0



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Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	13,757	13,758		0
Property, plant and equipment at end of period	1,70,389	1,56,632	1,42,874	5,372



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Disclosure of detailed information about property, plant and equipment [Table]

..(8)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Furniture and fixtures [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]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		0	0
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	0			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment	0		0	0
Disposals through classified as held for sale, property, plant and equipment	0			
Disposals through loss of control of subsidiary, property, plant and equipment	0			



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Total increase (decrease) in property, plant and equipment	0		0	0
Property, plant and equipment at end of period	5,372	5,372	1,02,624	1,02,624

Disclosure of detailed information about property, plant and equipment [Table]

..(9)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	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]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	0	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		0	0	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	1,02,624	97,252	97,252	97,252



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Disclosure of detailed information about property, plant and equipment [Table]

..(10)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	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]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		0
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	0		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	0	0		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment	0	0		0
Disposals through classified as held for sale, property, plant and equipment	0			0
Disposals through loss of control of subsidiary, property, plant and equipment	0			0



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Total increase (decrease) in property, plant and equipment	0	0		0
Property, plant and equipment at end of period	2,151	2,151	2,151	43,006



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Disclosure of detailed information about property, plant and equipment [Table]

..(11)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0	0
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			0	0
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0			
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0			
Disposals and retirements, property, plant and equipment	0		0	0
Disposals through classified as held for sale, property, plant and equipment	0			0
Disposals through loss of control of subsidiary, property, plant and equipment	0			0



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Total increase (decrease) in property, plant and equipment	0		0	0
Property, plant and equipment at end of period	43,006	43,006	40,855	40,855

Disclosure of detailed information about property, plant and equipment [Table]

..(12)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Office equipment [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]
	31/03/2022
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	40,855

Disclosure of additional information about property plant and equipment [Table]

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]		Plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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				
Useful lives or depreciation rates, property, plant and equipment				
Whether property, plant and equipment are stated at revalued amount			No	No

Disclosure of additional information about property plant and equipment [Table]

..(2)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]		Furniture and fixtures [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight Line Method	Straight Line Method	Straight Line Method	Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	15 Years	15 Years	10 Years	10 Years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table]

..(3)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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		
Useful lives or depreciation rates, property, plant and equipment		
Whether property, plant and equipment are stated at revalued amount		



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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of property, plant and equipment [TextBlock]	Textual information (53) [See below]	Textual information (54) [See below]
Disclosure of detailed information about property, plant and equipment [TextBlock]		

Textual information (53)

Disclosure of property, plant and equipment [Text Block]

Note 2. Property, Plant and Equipment (Refer Note 1.2 b)				(Amount in Rs.'000)
Particulars	Furniture & Fittings	Office Equipment	Plant & Machinery	Total
Gross carrying value				
As at April 1, 2023	102,624	43,006	204,462	350,092
Additions	-	-	-	-
Disposals	-	-	-	-
As at Mar 31, 2024	102,624	43,006	204,462	350,092
Accumulated Depreciation				
As at April 1, 2023	97,251	40,855	156,631	294,738
Additions	-	-	13,757	13,757
Disposals	-	-	-	-
As at Mar 31, 2024	97,251	40,855	170,388	308,495
Closing net carrying value as at April 1, 2023	5,373	2,150	47,831	55,354
Closing net carrying value as at Mar 31, 2024	5,373	2,150	34,074	41,597



able Property not held in name of the Company- NO SUCH PROPEI

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Textual information (54)

Disclosure of property, plant and equipment [Text Block]

(Amount in Rs.'000)				
Particulars	Furniture & Fittings	Office Equipment	Plant & Machinery	Total
Gross carrying value				
As at April 1, 2022	102,624	43,006	204,462	350,092
Additions	-	-	-	-
Disposals	-	-	-	-
As at Mar 31, 2023	102,624	43,006	204,462	350,092
Accumulated Depreciation				
As at April 1, 2022	97,252	40,855	142,875	280,982
Additions	-	-	13,757	13,757
Disposals	-	-	-	-
As at Mar 31, 2023	97,252	40,855	156,632	294,739
Closing net carrying value as at April 1, 2022	5,373	2,150	61,587	69,110
Closing net carrying value as at Mar 31 ,2023	5,373	2,150	47,831	55,353

Title deeds of Immovable Property not held in name of the Company- NO SUCH PROPERTY



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[612100] Notes - Impairment of assets

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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of impairment of assets [TextBlock]		
Disclosure of impairment loss and reversal of impairment loss [TextBlock]		
Whether there is any impairment loss or reversal of impairment loss during the year	No	No
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock]		
Whether impairment loss recognised or reversed for individual Assets or cash-generating unit	No	No

[400700] Notes - Investment property**Disclosure of detailed information about investment property [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Type of investment property [Axis]	1			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Nature of investment property	Leasehold Land & Building	Leasehold Land & Building		Leasehold Land & Building
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Depreciation, investment property				14,427
Total increase (decrease) in investment property	0	0		14,427
Investment property at end of period	9,72,091	9,72,091	9,72,091	2,01,599

Disclosure of detailed information about investment property [Table]

..(2)

Unless otherwise specified, all monetary values are in Thousands of INR

Type of investment property [Axis]	1	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about investment property at cost [Abstract]		
Disclosure of detailed information about investment property [Line items]		
Nature of investment property	Leasehold Land & Building	
Reconciliation of changes in investment property [Abstract]		
Changes in investment property [Abstract]		
Depreciation, investment property	14,428	
Total increase (decrease) in investment property	14,428	
Investment property at end of period	1,87,172	1,72,744



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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of investment property [TextBlock]	Textual information (55) [See below]	Textual information (56) [See below]
Disclosure of detailed information about investment property [TextBlock]		
Total direct operating expense from investment property	0	0
Rental income from investment property, net of direct operating expense	0	0
Depreciation method, investment property, cost model	As per the Report	As per the Report
Useful lives or depreciation rates, investment property, cost model	As per the Report	As per the Report

Textual information (55)

Disclosure of investment property [Text Block]

Note 3. Investment Property (Refer Note 1.2 c)				(Amount in Rs.'000)
Particulars	Leasehold Land	Building	Total	
Gross carrying value				
As at April 1, 2023	164,628	807,464	972,092	
Additions	-	-	-	
Disposals	-	-	-	
As at Mar 31, 2024	164,628	807,464	972,092	
Accumulated Depreciation				
As at April 1, 2023	34,063	153,109	187,172	
Additions	1,663	12,764	14,427	
Disposals	-	-	-	
As at Mar 31, 2024	35,726	165,873	201,599	
Closing net carrying value as at April 1, 2023	130,565	654,355	784,920	
Closing net carrying value as at Mar 31, 2024	128,902	641,591	770,493	



Investment Property not held in name of the Company- No SUCH PROPE

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Textual information (56)

Disclosure of investment property [Text Block]

(Amount in Rs.'000)			
Particulars	Leasehold Land	Building	Total
Gross carrying value			
As at April 1, 2022	164,627	807,464	972,091
Additions	-	-	-
Disposals	-	-	-
As at Mar 31, 2023	164,627	807,464	972,091
Accumulated Depreciation			
As at April 1, 2022	32,400	140,344	172,744
Additions	1,663	12,765	14,428
Disposals	-	-	-
As at Mar 31, 2023	34,063	153,110	187,172
Closing net carrying value as at April 1, 2022	132,227	667,119	799,346
Closing net carrying value as at Mar 31 ,2023	130,564	654,354	784,919

Title deeds of Immovable Property not held in name of the Company- No SUCH PROPERTY



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[400900] Notes - Other intangible assets**Disclosure of detailed information about other intangible assets [Table]**

..(1)

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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]	
	31/03/2024	31/03/2023
Disclosure of detailed information about other intangible assets [Abstract]		
Disclosure of detailed information about other intangible assets [Line items]		
Reconciliation of changes in other intangible assets [Abstract]		
Other intangible assets at end of period	0	0

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of other intangible assets [TextBlock]		
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

[401000] Notes - Biological assets other than bearer plants

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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 Thousands of INR

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]	
Categories of financial liabilities [Axis]	Financial liabilities at amortised cost, category [Member]	
	31/03/2024	31/03/2023
Disclosure of financial liabilities [Abstract]		
Disclosure of financial liabilities [Line items]		
Financial liabilities	15,86,073	15,88,605
Financial liabilities, at fair value	0	0



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Disclosure of financial assets [Table]

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Unless otherwise specified, all monetary values are in Thousands of INR

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Trade receivables [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	1,904	1,884	1,904	1,884
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class			Trade Receivables and Cash & Cash Equivalent	Trade Receivables and Cash & Cash Equivalent

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of financial instruments [TextBlock]	Textual information (57) [See below]	Textual information (58) [See below]
Disclosure of financial assets [TextBlock]	Textual information (59) [See below]	Textual information (60) [See below]
Disclosure of financial assets [Abstract]		
Disclosure of financial liabilities [TextBlock]	Textual information (61) [See below]	Textual information (62) [See below]
Disclosure of financial liabilities [Abstract]		
Income, expense, gains or losses of financial instruments [Abstract]		
Gains (losses) on financial instruments [Abstract]		
Total gains (losses) on financial assets at fair value through profit or loss	0	0
Total gains (losses) on financial liabilities at fair value through profit or loss	0	0
Gain (loss) arising from derecognition of financial assets measured at amortised cost [Abstract]		
Net gain (loss) arising from derecognition of financial assets measured at amortised cost	0	0
Disclosure of credit risk [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]		
Disclosure of credit risk exposure [TextBlock]		
Disclosure of credit risk exposure [Abstract]		
Disclosure of provision matrix [TextBlock]		
Disclosure of provision matrix [Abstract]		
Disclosure of financial instruments by type of interest rate [TextBlock]		
Disclosure of financial instruments by type of interest rate [Abstract]		



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Textual information (57)

Disclosure of financial instruments [Text Block]

Note Financial Instruments - Accounting Classification and Fair Value
25 Measurements

The fair value of the financial assets and liabilities are included at the amount at which the instruments could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

The following methods and assumptions were used to estimate the fair values:

1. Fair value of cash and short term deposits, trade and other short receivables, trade payables, other current liabilities, short term loans from banks and other financial institutions approximate their carrying amounts largely due to the short term maturities of these instruments

The company uses the following hierarchy for determining and disclosing the fair value of financial instruments by valuation technique:

Level: 1 Quoted (unadjusted) prices in active markets for identical assets or liabilities.

Level 2 Other techniques for which all inputs which have a significant effect on the recorded fair value are observables, either directly or indirectly

Level 3 : Techniques which use inputs that have a significant effect on the recorded fair value that are not based on observable market data.



Management assessed that trade receivables, cash and cash equivalents, other recoverable, trade payables, other financial liabilities are their carrying amounts largely due to the short term maturities of these instruments.

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(Amount in
Rs.'000)

Financial Assets	Carrying Amount	FVPL	FVOCI	Amortised cost
	As at March 31, 2024			
Trade Receivables and Cash & Cash Equivalent	1,902	-	-	1,902
Financial liabilities	Carrying Amount	FVPL	FVOCI	Amortised cost
	As at March 31, 2024			
Borrowings and Trade payables	1,586,072	-	-	1,586,072



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Textual information (58)

Disclosure of financial instruments [Text Block]

Note Financial Instruments - Accounting Classification and Fair Value
25 Measurements

The fair value of the financial assets and liabilities are included at the amount at which the instruments could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

The following methods and assumptions were used to estimate the fair values:

1. Fair value of cash and short term deposits, trade and other short receivables, trade payables, other current liabilities, short term loans from banks and other financial institutions approximate their carrying amounts largely due to the short term maturities of these instruments

The company uses the following hierarchy for determining and disclosing the fair value of financial instruments by valuation technique:

Level: 1 Quoted (unadjusted) prices in active markets for identical assets or liabilities.

Level 2 Other techniques for which all inputs which have a significant effect on the recorded fair value are observables, either directly or indirectly

Level 3 : Techniques which use inputs that have a significant effect on the recorded fair value that are not based on observable market data.



Management assessed that trade receivables, cash and cash equivalents, other recoverable, trade payables, other financial liabilities approximate their carrying amounts largely due to the short term maturities of these instruments.

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(Amount in Rs.'000)

Financial Assets	Carrying Amount	FVPL	FVOCI	Amortised cost
Trade Receivables and Cash & Cash Equivalent	As at March 31, 2023 1,883	-	-	1,883
Financial liabilities	Carrying Amount	FVPL	FVOCI	Amortised cost
Borrowings and Trade payables	As at March 31, 2023 1,588,607	-	-	1,588,607

Textual information (59)

Disclosure of financial assets [Text Block]

(Amount in Rs.'000)

Financial Assets		Carrying Amount	FVPL	FVOCI	Amortised cost
Trade Receivables and Cash & Cash Equivalent	As at March 31, 2024	1,902	-	-	1,902

Textual information (60)

Disclosure of financial assets [Text Block]

(Amount in Rs.'000)

Financial Assets		Carrying Amount	FVPL	FVOCI	Amortised cost
Trade Receivables and Cash & Cash Equivalent	As at March 31, 2023	1,883	-	-	1,883



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Textual information (61)

Disclosure of financial liabilities [Text Block]

Financial liabilities		Carrying Amount	FVPL	FVOCI	Amortised cost
Borrowings and Trade payables	As at Dec 31, 2020	1,586,072	-	-	1,586,072
Borrowings and Trade payables	As at March 31, 2024	1,586,072	-	-	1,586,072

Textual information (62)

Disclosure of financial liabilities [Text Block]

Financial liabilities		Carrying Amount	FVPL	FVOCI	Amortised cost
Borrowings and Trade payables	As at March 31, 2023	1,588,607	-	-	1,588,607

[611300] Notes - Regulatory deferral accounts

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of regulatory deferral accounts [TextBlock]		
Total regulatory deferral account debit balances	0	0
Total regulatory deferral account credit balances	0	0
Total net movement in regulatory deferral account balances related to profit or loss	0	0
Total net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax	0	0
Total other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	0	0

[400400] Notes - Non-current investments

Unless otherwise specified, all monetary values are in Thousands of INR

	31/03/2024	31/03/2023
Disclosure of notes on non-current investments explanatory [TextBlock]		
Amount of quoted non-current investments	0	0
Amount of unquoted non-current investments	0	0
Provision for diminution in value of non-current investments	0	0



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[400500] Notes - Current investments

Unless otherwise specified, all monetary values are in Thousands of INR

	31/03/2024	31/03/2023
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	0	0
Market value of quoted current investments	0	0
Aggregate amount of unquoted current investments	0	0
Aggregate provision for diminution in value of current investments	0	0

[611600] Notes - Non-current asset held for sale and discontinued operations

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	19	-219
Net cash flows from (used in) operating activities	19	-219
Net cash flows from (used in) investing activities	0	0
Net cash flows from (used in) financing activities	0	0
Description of non-current Assets or disposal group held for sale which were sold or reclassified	As per the Reports	As per the Reports
Explanation of facts and circumstances of sale or reclassification and expected disposal, manner and timing	As per the Reports	As per the Reports

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[400100] Notes - Equity share capital**Disclosure of classes of equity share capital [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity Shares
Number of shares authorised	[shares] 36,00,000	[shares] 36,00,000		[shares] 36,00,000
Value of shares authorised	36,000	36,000		36,000
Number of shares issued	[shares] 35,63,601	[shares] 35,63,601		[shares] 35,63,601
Value of shares issued	35,636.01	35,636.01		35,636.01
Number of shares subscribed and fully paid	[shares] 35,63,601	[shares] 35,63,601		[shares] 35,63,601
Value of shares subscribed and fully paid	35,636	35,636		35,636
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] 35,63,601	[shares] 35,63,601		[shares] 35,63,601
Total value of shares subscribed	35,636	35,636		35,636
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 35,63,601	[shares] 35,63,601		[shares] 35,63,601
Value of shares called	35,636	35,636		35,636
Value of shares paid-up	35,636	35,636		35,636
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in shares based payment transactions	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0		[shares] 0
Number of other issue of shares ; out of conversion of ies	[shares] 0	[shares] 0		[shares] 0
Aggregate number of shares issued period	[shares] 0	[shares] 0		[shares] 0
Decrease in number of shares during period [Abstract]				
Number of shares bought back or treasury	[shares] 0			[shares] 0
Decrease in number of shares	[shares] 0			[shares] 0



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Total decrease in number of shares during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601	[shares] 35,63,601
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	0	0		0
Amount of rights issue during period	0	0		0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other private placement issue during period	0	0		0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other preferential allotment issue during period	0	0		0
Amount of share based payment transactions during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Amount of shares issued under employee stock option plan	0	0		0
Amount of other issue arising out of conversion of securities during period	0	0		0
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0	0		0
Other decrease in amount of shares	0	0		0
Total decrease in equity share capital during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Equity share capital at end of period	(A) 35,636	(B) 35,636	35,636	35,636
Rights preferences and restrictions attaching to class of share capital			0	
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] 35,63,601	[shares] 35,63,601		[shares] 35,63,601
Shares in company held by ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 35,63,601	[shares] 35,63,601		[shares] 35,63,601
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0		[shares] 0
Description of terms of shares reserved for issue and contracts or commitments for sale or disinvestment				00
Number of fully paid-up shares issued under contracts without payment being cash during last five years	[shares] 0	[shares] 0		[shares] 0
Number of fully paid up shares issued in payment of bonus shares during last five years	[shares] 0	[shares] 0		[shares] 0
Number of shares bought back during last five years	[shares] 0	[shares] 0		[shares] 0



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Terms of securities convertible into equity shares issued along with earliest date of conversion in descending order starting from farthest such date explanatory [TextBlock]				0
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
Terms and conditions of shares pending allotment				0
Number of shares proposed to be issued	[shares] 0	[shares] 0		[shares] 0
Description of whether company have sufficient authorised capital to cover proposed equity share capital amount resulting from allotment				0
Over due period for which application money is pending prior to allotment of shares				0
Reason for over due period for which application money is pending prior to allotment of shares				0
Type of share				Equity Shares

(A)

Note 8. Share Capital	As at March 31, 2024
Authorized	
Equity Shares of Rs. 10/- each (as at March 31, 2024, : 3,600,000, as at March 31, 2023: 3,600,000)	36,000
	36,000
Issued, Subscribed & Fully Paid up	
Equity Shares of Rs. 10/- each (as at March 31, 2024, :3,563,601, as at March 31, 2023: 3,563,601)	35,636
	35,636



above shares 3,553,601 are allotted as fully paid up under demerger scheme of Hotel Ranjit, New 'DC to the company sanctioned by department of company affairs, Govt of India vide its order dated thout payment being received. 3,563,601 equity shares are held by holding company: Reliance ions Limited.

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(a) Movements in equity share capital

As at March 31, 2024

	No of Shares	Amount
Balance at the beginning of the year	3,563,601	35,636,010
Add: Shares issued during the year	-	-
Balance at the end of the year	3,563,601	35,636,010

(b) The rights, preferences and restrictions attaching to equity shares including restrictions on the distribution of dividends and the repayment of capital;

The company has only one class of Equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of Liquidation of the company, the holder of equity share will be entitled to receive remaining assets of the company, after distribution of all the preferential amounts. The distribution will be in proportion to the number of the Equity shares held by the shareholders.

(c) Shares held by holding company

As at March 31, 2024

Equity Shares	No of Shares	Percentage
Reliance Communications Limited and its nominee's*	3,563,601	100%

*As per the records of the company, including its register of shareholder/ member and other declarations received from the shareholders regarding beneficial interest, the above shareholding represents both the legal and beneficial ownership of shares. Six shares are jointly held for statutory requirement with six individual of which Reliance Communication Limited has ownership and beneficial interest.



eld by each shareholder holding more than 5% shares

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Reliance Communications Limited and its nominee's 3,563,601 100%

(B)

(Amount in Rs.'000)

Note 8. Share Capital

As at
March 31, 2023

Authorized

Equity Shares of Rs. 10/- each

(as at March 31, 2024, : 3,600,000, as at March 31, 2023: 3,600,000)

36,000

36,000

Issued, Subscribed & Fully Paid up

Equity Shares of Rs. 10/- each

(as at March 31, 2024, :3,563,601, as at March 31, 2023: 3,563,601)

35,636

35,636

*(Out of the above shares 3,553,601 are allotted as fully paid up under demerger scheme of Hotel Ranjit, New Delhi from ITDC to the company sanctioned by department of company affairs, Govt of India vide its order dated 12/7/2002 without payment being received. 3,563,601 equity shares are held by holding company: Reliance Communications Limited.

(a) Movements in equity share capital

As at March 31, 2023

No of Shares

Amount

Balance at the beginning of the year

3,563,601

35,636,010

issued during the year

-

-

At the end of the year

3,563,601

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terms, preferences and restrictions attaching to equity shares including dividends and the repayment of capital;



The company has only one class of Equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of Liquidation of the company, the holder of equity share will be entitled to receive remaining assets of the company, after distribution of all the preferential amounts. The distribution will be in proportion to the number of the Equity shares held by the shareholders.

(c) Shares held by holding company

As at March 31, 2023

Equity Shares	No of Shares	Percentage
Reliance Communications Limited and its nominee's*	3,563,601	100%

*As per the records of the company, including its register of shareholder/ member and other declarations received from the shareholders regarding beneficial interest, the above shareholding represents both the legal and beneficial ownership of shares. Six shares are jointly held for statutory requirement with six individual of which Reliance Communication Limited has ownership and beneficial interest.

(d) Shares held by each shareholder holding more than 5% shares

As at March 31, 2023

Equity Shares	No of Shares	Percentage
Reliance Communications Limited and its nominee's	3,563,601	100%



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Disclosure of classes of equity share capital [Table]

..(2)

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Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Equity Shares	
Number of shares authorised	[shares] 36,00,000	
Value of shares authorised	36,000	
Number of shares issued	[shares] 35,63,601	
Value of shares issued	35,636.01	
Number of shares subscribed and fully paid	[shares] 35,63,601	
Value of shares subscribed and fully paid	35,636	
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] 35,63,601	
Total value of shares subscribed	35,636	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 35,63,601	
Value of shares called	35,636	
Value of shares paid-up	35,636	
Par value per share	[INR/shares] 10	
Amount per share called in case shares not fully called	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in public offering	[shares] 0	
Number of shares issued as bonus shares	[shares] 0	
Number of shares issued as rights	[shares] 0	
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued in other private placement	[shares] 0	
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued as other preferential allotment	[shares] 0	
Number of shares issued in shares based payment transactions	[shares] 0	
Number of shares issued under scheme of amalgamation	[shares] 0	
Number of other issues of shares	[shares] 0	
Number of shares issued under employee stock option plan	[shares] 0	
Number of other issue of shares arising out of conversion of securities	[shares] 0	
Total aggregate number of shares issued during period	[shares] 0	
Decrease in number of shares during period [Abstract]		
Number of shares bought back or treasury shares	[shares] 0	
Other decrease in number of shares	[shares] 0	
Total decrease in number of shares during period	[shares] 0	
Total increase (decrease) in number of shares outstanding	[shares] 0	
Number of shares outstanding at end of period	[shares] 35,63,601	[shares] 35,63,601
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Increase in equity share capital during period [Abstract]		
Amount of public issue during period	0	
Amount of bonus issue during period	0	
Amount of rights issue during period	0	
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	
Amount of other private placement issue during period	0	
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	
Amount of other preferential allotment issue during period	0	
Amount of share based payment transactions during period	0	
Amount of issue under scheme of amalgamation during period	0	
Amount of other issues during period	0	
Amount of shares issued under employee stock option plan	0	
Amount of other issue arising out of conversion of securities during period	0	
Decrease in equity share capital during period [Abstract]		
Decrease in amount of treasury shares or shares bought back	0	



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Other decrease in amount of shares	0	
Total decrease in equity share capital during period	0	
Total increase (decrease) in share capital	0	
Equity share capital at end of period	35,636	35,636
Rights preferences and restrictions attaching to class of share capital	0	
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] 35,63,601	
Shares in company held by ultimate holding company	[shares] 0	
Shares in company held by subsidiaries of its holding company	[shares] 0	
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	
Shares in company held by associates of its holding company	[shares] 0	
Shares in company held by associates of its ultimate holding company	[shares] 0	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 35,63,601	
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	
Aggregate number of shares bought back during last five years	[shares] 0	
Terms of securities convertible into equity shares issued along with earliest date of conversion in descending order starting from farthest such date explanatory [TextBlock]	0	
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	
Terms and conditions of shares pending allotment	000	
Number of shares proposed to be issued	[shares] 0	
Description of whether company have sufficient authorised capital to cover proposed equity share capital amount resulting from allotment	00	
Over due period for which application money is pending prior to allotment of shares	0	
Reason for over due period for which application money is pending prior to allotment of shares	0	
Type of share	Equity Shares	

Disclosure of shareholding more than five per cent in company [Table]

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Name of shareholder [Axis]		Shareholder 1 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Name of shareholder			RELIANCE COMMUNICATIONS LIMITED	RELIANCE COMMUNICATIONS LIMITED
CIN of shareholder			L45309MH2004PLC147531	L45309MH2004PLC147531
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company			[shares] 35,63,601	[shares] 35,63,601
% of shareholding in company			100.00%	100.00%



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Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on equity share capital explanatory [TextBlock]		Textual information (63) [See below]
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of equity share	0	0
Number of shareholders of company	2	2
Number of allottees in case of preferential allotment	0	0
Whether reduction in capital done during year	No	No
Percentage of capital reduction to capital prior to reduction	0.00%	0.00%
Whether money raised from public offering during year	No	No
Amount raised from public offering during year	0	0
Amount utilised towards specified purposes for public offering	0	0
Amount remaining unutilised received in respect of public offering	0	0



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Textual information (63)

Disclosure of notes on equity share capital explanatory [Text Block]

		(Amount in Rs.'000)
Note 8. Share Capital		As at Mar 31 , 2023
Authorized		
Equity Shares of Rs. 10/- each (as at March 31, 2023, : 3,600,000, as at March 31, 2022: 3,600,000)	36,000	
		36,000
Issued, Subscribed & Fully Paid up		
Equity Shares of Rs. 10/- each (as at March 31, 2023, :3,563,601, as at March 31, 2022: 3,563,601)	35,636	
		35,636
*(Out of the above shares 3,553,601 are allotted as fully paid up under demerger scheme of Hotel Ranjit, New Delhi from ITDC to the company sanctioned by department of company affairs, Govt of India vide its order dated 12/7/2002 without payment being received. 3,563,601 equity shares are held by holding company: Reliance Communications Limited.		
		
	As at Mar 31 , 2023	TRUE COPY H. Srinathrao
	No of Shares	THIS ANNEXURE IS THE TRUE COPY OF THE ORIGINAL DOCUMENT
	Amount	

Balance at the beginning of the year	35,63,601	3,56,36,010
Add: Shares issued during the year	-	-
Balance at the end of the year	35,63,601	3,56,36,010

(b) The rights, preferences and restrictions attaching to equity shares including restrictions on the distribution of dividends and the repayment of capital;

The company has only one class of Equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of Liquidation of the company, the holder of equity share will be entitled to receive remaining assets of the company, after distribution of all the preferential amounts. The distribution will be in proportion to the number of the Equity shares held by the shareholders.

(c) Shares held by holding company

	As at Mar 31 , 2023	
Equity Shares	No of Shares	Percentage
Reliance Communications Limited and its nominee's*	35,63,601	100%

*As per the records of the company, including its register of shareholder/ member and other declarations received from the shareholders regarding beneficial interest, the above shareholding represents both the legal and beneficial ownership of shares. Six shares are jointly held for statutory requirement with six individual of which Reliance Communication Limited has ownership and beneficial interest.



by each shareholder holding more than 5% shares

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As at
Mar 31 ,
2023

Equity Shares

No of
Shares Percentage

Reliance Communications Limited and its nominee's

35,63,601 100%

[400300] Notes - Borrowings**Classification of borrowings [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Term loans [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	15,35,708	15,35,708	8,188	8,188

Classification of borrowings [Table]

..(2)

Unless otherwise specified, all monetary values are in Thousands of INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Term loans from others [Member]		Rupee term loans from others [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	8,188	8,188	8,188	8,188

Classification of borrowings [Table]

..(3)

Unless otherwise specified, all monetary values are in Thousands of INR

Classification based on current non-current [Axis]	Current [Member]	
Classification of borrowings [Axis]	Intercompany borrowings [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]	
	31/03/2024	31/03/2023
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [Line items]		
Borrowings	15,27,520	15,27,520

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (64) [See below]	Textual information (65) [See below]

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Textual information (64)

Disclosure of notes on borrowings explanatory [Text Block]

Note 10. Current Liabilities - Borrowings	As at March 31, 2024
Unsecured	
Loan from Holding Company*	1,527,520
Loan from Globalcom IDC Limited	8,188
Total	1,535,708
*Loan from the holding Company is Interest Free loan and payable on demand.	

Textual information (65)

Disclosure of notes on borrowings explanatory [Text Block]

	(Amount in Rs.'000)
Note 10. Current Liabilities - Borrowings	As at March 31, 2023
Unsecured	
Loan from Holding Company*	1,527,520
Loan from Globalcom IDC Limited	8,188
Total	1,535,708
*Loan from the holding Company is Interest Free loan and payable on demand.	



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[612700] Notes - Income taxes

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of income tax [TextBlock]	Textual information (66) [See below]	Textual information (67) [See below]
Major components of tax expense (income) [Abstract]		
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]		
Total current tax expense (income) and adjustments for current tax of prior periods	0	0
Total tax expense (income)	0	0
Current and deferred tax relating to items charged or credited directly to equity [Abstract]		
Total aggregate current and deferred tax relating to items credited (charged) directly to equity	0	0
Income tax relating to components of other comprehensive income [Abstract]		
Total aggregated income tax relating to components of other comprehensive income	0	0
Aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	0	0
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Total tax expense (income)	0	0
Reconciliation of average effective tax rate and applicable tax rate [Abstract]		
Total average effective tax rate	0.00%	0.00%

Textual information (66)**Disclosure of income tax [Text Block]****Note
24 Deferred Tax (Assets)/ Liabilities**

In compliance with IND AS-12, "Income Taxes" prescribed under the Companies (Indian Accounting Standards) Rules, 2015, the deferred tax asset arising on account of brought forward losses and unabsorbed depreciation has not been recognised in view of consideration of prudence and uncertainty regarding the realisation of the same in the foreseeable future.

Textual information (67)**Disclosure of income tax [Text Block]****Note
24 Deferred Tax (Assets)/ Liabilities**

In compliance with IND AS-12, "Income Taxes" prescribed under the Companies (Indian Accounting Standards) Rules, 2015, the deferred tax asset arising on account of brought forward losses and unabsorbed depreciation has not been recognised in view of consideration of prudence and uncertainty regarding the realisation of the same in the foreseeable future.

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[611000] Notes - Exploration for and evaluation of mineral resources

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No
Assets arising from exploration for and evaluation of mineral resources	0	0
Liabilities arising from exploration for and evaluation of mineral resources	0	0
Income arising from exploration for and evaluation of mineral resources	0	0
Expense arising from exploration for and evaluation of mineral resources	0	0
Cash flows from (used in) exploration for and evaluation of mineral resources, classified as operating activities	0	0
Cash flows from (used in) exploration for and evaluation of mineral resources, classified as investing activities	0	0

[611900] Notes - Accounting for government grants and disclosure of government assistance

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0

[401100] Notes - Subclassification and notes on liabilities and assets**Subclassification of trade receivables [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classification based on current non-current [Axis]	Classification based on current non-current [Member]		Current [Member]	
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
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	82,636	82,636	82,636	82,636
Allowance for bad and doubtful debts	82,636	82,636	82,636	82,636
Total trade receivables	0	0	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
Trade receivables due by firms in which any director is or director [Abstract]				
Trade receivables due by or companies in which any or is partner or director				0

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Other current assets others [Table]

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Other current assets others [Axis]	1		2	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	11,134	11,134	282	282
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Mobilization Advance	Mobilization Advance	Advance Supplier Contractors to and	Advance to Supplier and Contractors
Other current assets, others	11,134	11,134	282	282

Other current assets others [Table]

..(2)

Unless otherwise specified, all monetary values are in Thousands of INR

Other current assets others [Axis]	3		4	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	18,484	18,484	-29,899	-29,899
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Security Deposits	Security Deposits	Less: Provision for doubtful advances	Less: Provision for doubtful advances
Other current assets, others	18,484	18,484	-29,899	-29,899

Other current assets others [Table]

..(3)

Unless otherwise specified, all monetary values are in Thousands of INR

Other current assets others [Axis]	5		6	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	2	2	2,004	2,001
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Other Current Assets	Other Current Assets	EMD Deposits	EMD Deposits
Other current assets, others	2	2	2,004	2,001



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Other current financial liabilities, others [Table]

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Other current financial liabilities, others [Axis]	1		2	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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	54	17	49,170	41,858
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	TDS Payable	TDS Payable	Expenses Payable	Expenses Payable
Other current financial liabilities, others	54	17	49,170	41,858

Other current financial liabilities, others [Table]

..(2)

Unless otherwise specified, all monetary values are in Thousands of INR

Other current financial liabilities, others [Axis]	3		4	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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	1,152	0	1,152	0
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	CGST	CGST	SGST	SGST
Other current financial liabilities, others	1,152	0	1,152	0

Classification of inventories [Table]

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classification of inventories [Axis]	Company inventories [Member]	
	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Classification of inventories [Abstract]		
Classification of inventories [Line items]		
Inventories	0	0

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Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		Textual information (68) [See below]
Total dividend receivable	0	0
Advances, non-current	0	0
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	0	0
Other balances with banks	1,902	1,883
Total balance with banks	1,902	1,883
Cash on hand	0	0
Total cash and cash equivalents	(A) 1,902	(B) 1,883
Total cash and bank balances	1,902	1,883
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 assets	(C) 2,007	(D) 2,004
Interest accrued on borrowings	0	0
Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Debentures claimed but not paid	0	0
Public deposit payable, current	0	0
Total other current financial liabilities	(E) 51,528	(F) 41,875
Total other advance	0	0
Total deposits refundable current	0	0
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	0	0
Total proposed equity dividend	0	0
Total proposed preference dividend	0	0
Total proposed dividend	0	0



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Footnotes

(A)

Note 5. Cash and Cash Equivalent	As at Mar 31 , 2024
Balances with Banks	
Current Accounts	1,902
Cash on Hand	-
Total	1,902

Rounding off: +1

(B)

Note 5. Cash and Cash Equivalent	As at March 31, 2023
Balances with Banks	
Current Accounts	1,883
Cash on Hand	-
Total	1,883

(C)

Note 7. Other Current Assets	As at Mar 31 , 2024
Moblization Advance	11,134
Advance to Supplier and Contractors	282
Prepaid Expenses	-
Security Deposits	18,484
Less: Provision for doubtful advances	(29,899)
Other Current Assets	2



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EMD Deposits	2,001
Sub Total (B)	2,001
Total	2,003

(D)

Note 7. Other Current Assets	As at March 31, 2023
Moblization Advance	11,134
Advance to Supplier and Contractors	282
Prepaid Expenses	-
Security Deposits	18,484
Less: Provision for doubtful advances	(29,899)
Other Current Assets	2
Sub Total (A)	2
EMD Deposits	2,001
Sub Total (B)	2,001
Total	2,003

(E)

Note 12. Other Current Liabilities	As at March 31, 2024
Security Deposit Payable	
Labour Cess	-



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CGST	1,152
SGST	1,152
IGST	-
Expenses Payable	49,170
Security Deposit	-
Interest on Property tax Payable	-
Total	51,528

(F)

Note 12. Other Current Liabilities	As at March 31, 2023
Statutory Due Payable	
TDS Payable	17
Service Tax Payable	-
Labour Cess	-
CGST	
SGST	
IGST	
Expenses Payable	41,858
Security Deposit	-
Interest on Property tax Payable	-
	41,876



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Disclosure of subclassification and notes on liabilities and assets explanatory [Text Block]

288

Disputed Dues- Others

Total	52,899	43,694

*Note: There are no outstanding dues to Micro, Medium and Small Scale Business Enterprises. This information as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006 has been determined to the extent such parties have been identified on the basis of information available with the Company

(Amount in
Rs.'000)

Note 12. Other Current Liabilities

As at
Mar 31 , 2023

Statutory Due Payable

TDS Payable	17	
Service Tax Payable	-	
Labour Cess	-	
Expenses Payable	41,858	
Security Deposit	-	-
Interest on Property tax Payable	-	-
Total	41,876	



it Tax Liability

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Provision for Income Tax	157
Total	157



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[401200] Notes - Additional disclosures on balance sheet

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (69) [See below]	Textual information (70) [See below]	
Additional balance sheet notes [Abstract]			
Contingent liabilities and commitments [Abstract]			
Classification of contingent liabilities [Abstract]			
Total contingent liabilities	0	0	
Classification of commitments [Abstract]			
Total commitments	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	
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0	
Percentage of proposed dividend	0.00%	0.00%	
Details of share capital held by foreign companies [Abstract]			
Percentage of share capital held by foreign company	0.00%	0.00%	
Value of share capital held by foreign company	0	0	
Percentage of paid-up capital held by foreign holding company and or with its subsidiaries	0.00%	0.00%	
Value of paid-up capital held by foreign holding company and or with its subsidiaries	0	0	
Details of shareholding pattern of promoters and public [Abstract]			
Total number of shareholders promoters and public	0	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	
Disclosure of equity share warrants [Abstract]			
Changes in equity share warrants during period [Abstract]			
Additions to equity share warrants during period	0	0	
Deductions in equity share warrants during period	0	0	
Total changes in equity share warrants during period	0	0	
Equity share warrants at end of period	0	0	0
Breakup of equity share warrants [Abstract]			
Equity share warrants for existing members	0	0	
Equity share warrants for others	0	0	
Total equity share warrants	0	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	0	0	
Number of person share application money received during year	0	0	
Number of person share application money paid as at end of year	0	0	
Number of person share application money received as at end of year	0	0	
Share application money received and due for refund	0	0	
Disclosure of whether all assets and liabilities are registered with	Yes	Yes	
ing cost records and cost audit[Abstract]			
rding cost records [Abstract]			
maintenance of cost records by company has been under Companies (Cost Records and Audit) Rules,	No		
f company			
claimed liabilities [Abstract]			
Unclaimed share application refund money	0	0	



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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	0	0
Number of warrants converted into preference shares during period	0	0
Number of warrants converted into debentures during period	0	0
Number of warrants issued during period (in foreign currency)	0	0
Number of warrants issued during period (INR)	0	0



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Textual information (69)

Disclosure of additional balance sheet notes explanatory [Text Block]

Note
18 Payment to Auditors

Particulars	For Year ended March 31, 2024
As auditors	
Audit Fee	50
Limited Review	45
Tax audit	-
Internal Financial Control	-
In other Capacities	-
Certification	-
Total	95

Note
20 Disclosure for Investment Properties

(i) Amount Recognised in Profit or Loss for Investment Property

Particulars	For Year ended March 31, 2024
Rental income	13,103

Operating expenses from property that generated rental (8,736)

Operating expenses from property that did not generated

Profit/ (Loss) from Investment Property before Depreciation

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(2,511)



Less: Depreciation (14,427)

Profit/ (Loss) from Investment Property (16,938)

(ii) Contractual Obligations

There are no contractual obligations to purchase, construct or develop investment property or for repairs, maintenance or enhancements.

(iii) Leasing Arrangements

Certain Investment Properties are leased to tenants under long term operating leases with rental payable monthly. Minimum lease payments receivable under non cancellable operating leases of Investment properties:

Particulars	For Year ended March 31, 2024
Within one year	-
Later than one year but not later than 5 years	-
Later than 5 years	-

(iv) Fair Value

Particulars	For Year ended March 31, 2024



Property

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6,656,000

(v) Estimation of Fair Value

The Company's investment properties is a 14,973 sq mtr plot at Maharaja Ranjeet Singh Marg, Minto Road, New Delhi, 110002. The valuation of the property is based on valuations performed by Duff & Phelps India Private Limited, an accredited independent valuer. Duff & Phelps India Private Limited is a specialist in valuing these types of investment properties. The valuation was carried out by following guidance of Indian Accounting Standards (Ind AS) 16 & 113. The main inputs used are market rate based on the comparable transactions & industry data, circle rate prevailing in the area and replacement cost due to paucity of bigger land plots available for sale in near vicinity to the subject property.

The company has no restrictions on the realisability of its investment properties and no contractual obligations to purchase, construct or develop investment properties or for repairs, maintenance and enhancements.

Note
26 Financial Risk Management Objective and Policies

The purpose of financial risk management is to ensure that the Company has adequate and effective utilized financing as regards the nature and scope of the business. The objective is to minimize the impact of such risks on the performance of the Company. The Company's financial risk management policy is set by the Board of Directors.

The Company's principal financial liabilities comprise trade payables and other liabilities. The main purpose of these financial instruments is to raise finance for operations. It has various financial assets such as loans, advances, land advances, trade receivables, cash which arise directly from its operation.

The Company's activities expose it to a variety of financial risks: credit risk, liquidity risk and market risk.

a. Credit risk:

It is one party to a financial instrument or customer contract will cause a financial loss due to non fulfillment of its obligations under a financial instrument or customer contract for the other party, leading to a finance loss. The Company's credit risks relate to the leasing activities and non payment of lease rent by leasee. The customer credit risk is managed by leasing out the properties to group companies or related companies. Since all the trade receivables are related companies there is no or minimal risk of default by customers as the rental are to be recovered from within group.



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b. Liquidity risk:

The risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset. The Company's cash flow is a mix of cash flow from collections from customers, leasing and interest income. Further, the company obtains sub-ordinate debts and other debts from the Holding Company to meet out the operational cost.

c. Market Risk :

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. The company is exposed to 2 types of market risks namely currency risk and interest rate risk. Financial Instruments affected by market risk include loans and borrowings and deposits. The company monitors the risks arising out of trade payables on a regular basis with the help of the group treasury team. Further the company may enter into derivatives if the exposure arising out of these risks exceeds significantly.

c.1. Currency Risk:

There is no currency risk since all operations are in INR.

c.2. Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's exposure to the risk of changes in market interest rates is not managed by taking interest free loan.



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eparation of Financial Statements

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The Company has incurred a net loss of Rs. 3,39,73,590.23 for the Period 1st April, 2023 to 31st March 2024 and, as of that date Company's current liabilities exceeded its total assets by Rs. 82,04,50,842.6. The company is wholly

owned subsidiary of Reliance Communications limited.Reliance Communications Ltd. is under resolution processed under The Insolvency and Bankruptcy Code 2016 (IBC). As a consequence, management and



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operation of the holding company is under the control and custody of Resolution Professionals (RPs) appointed vide Hon'ble NCLT orders dated May 18. These factor indicate that a material uncertainty exists that significant doubt on the company's ability to continue as going concern.

However the Company does not have any intention to suspend the operational activities. The company holds building on leased hold land with build up area of approximately 15000 square meters with multi-leveled basement parking, spread across two level and valued for 666 crores approximately as on 1st April 2015 by an independent valuer. Management estimates, current market of the property in the same range as on 31st Dec 2023, which exceeds the accumulated losses by approx Rs.600 crores. The company does not have any extrenal borrowing and current liabilities consists of mainly borrowings from the holding and fellow subsidiary companies. The company is in process of exploring the opportunity for renting out the property. In view of the management's expectation of the successful renting of the property in near future, the financial statement has been prepared on the going concern basis.

b) Disclosure of Compliance with IND AS

The Company has adopted Indian Accounting Standards ("Ind-AS") and these financial statements have been prepared in accordance with the principles of recognition and measurement of Ind AS, prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder. Accordingly, the annual financial statements of the previous periods are restated as per Ind AS.

c) In the opinion of the management, the current assets and loans & advances are at least equal to the value stated in the Balance Sheet, if realized in the ordinary course of business.



with Trade receivables / trade payables are subject to confirmation/ reconciliation.

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The company has entered into lease agreement with Reliance Communication LTD in respect of property Ground floor and 3rd floor of building, situated at plot no. 1101, Maharaja Ranjit Singh Marg, New Delhi, NCR- 110002 and Reliance Communication LTD is under corporate Insolvency resolution process (CIRP).

Note 28 Events occurring after the reporting period

(a) Other events

There are no events occurring after the reporting period which have material impact on the financials.

Note 29 Disclosure as per latest amendment in Schedule III:

(i)	Ratios:-	31.03.2024		
	Particular	Numerator	Denominator	Ratio
	(a) Current Ratio,	5,216	1,637,758	0.003
	(b) Debt-Equity Ratio,	1,535,708	(820,451)	-2.029
	(c) Debt Service Coverage Ratio,	(5,790)	-	0.000
	(d) Return on Equity Ratio,	(33,974)	(820,451)	0.053
	(e) Inventory turnover ratio,	-	-	0.000
	(f) Trade Receivables turnover ratio,	-	-	0.000
	(g) Trade payables turnover ratio,	-	50,364	0.000
	(h) Net capital turnover ratio,	-	(96,834)	0.000
	(i) Net profit ratio,	(33,974)	13,103	-2.593
	(j) Return on Capital employed,	(33,974)	(820,451)	0.053
	Return on investment.	-	-	0.000



in compliance with approved Scheme(s) of Arrangements

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However the Company does not have any intention to suspend the operational activities. The company holds building on leased hold land with build up area of approximately 15000 square meters with multi-leveled basement parking, spread across two level and valued for 666 crores approximately as on 1st April 2015 by an independent valuer. Management estimates, current market of the property in the same range as on 31st March 2024, which exceeds the accumulated losses by approx Rs.600 crores. The company does not have any extrenal borrowing and current liabilities consists of mainly borrowings from the holding and fellow subsidiary companies. The company is in process of exploring the opportunity for renting out the property. In view of the management's expectation of the successful renting of the property in near future, the financial statement has been prepared on the going concern basis.

Note
30 Approval of financial statements

The financial statements were approved by the Board of Directors on 28.05.2024



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Textual information (70)

Disclosure of additional balance sheet notes explanatory [Text Block]

Note 18	Payment to Auditors	(Amount in Rs. '000)
	Particulars	For Year ended March 31, 2023
	As auditors	
	Audit Fee	50
	Limited Review	45
	Tax audit	-
	Internal Financial Control	-
	In other Capacities	-
	Certification	-
	Total	95

Note
20 Disclosure for Investment Properties

(i)	Amount Recognised in Profit or Loss for Investment Property	(Amount in Rs. '000)
	Particulars	For Year ended March 31, 2023
	Rental income	-



Operating expenses from property that generated rental

Operating expenses from property that did not generated rental income

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(14,550)

Profit/ (Loss) from Investment Property before Depreciation	(14,536)
Less: Depreciation	(14,428)

Profit/ (Loss) from Investment Property	(28,963)

(ii) Contractual Obligations

There are no contractual obligations to purchase, construct or develop investment property or for repairs, maintenance or enhancements.

(iii) Leasing Arrangements

Certain Investment Properties are leased to tenants under long term operating leases with rental payable monthly. Minimum lease payments receivable under non cancellable operating leases of Investment properties:

Particulars	(Amount in Rs.'000)	For Year ended March 31, 2023
Within one year	-	
Later than one year but not later than 5 years	-	
Later than 5 years	-	



(Amount in Rs.'000)

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31,

Investment Property	6,656,000
	6,656,000

(v) Estimation of Fair Value

The Company's investment properties is a 14,973 sq mtr plot at Maharaja Ranjeet Singh Marg, Minto Road, New Delhi, 110002. The valuation of the property is based on valuations performed by Duff & Phelps India Private Limited, an accredited independent valuer. Duff & Phelps India Private Limited is a specialist in valuing these types of investment properties. The valuation was carried out by following guidance of Indian Accounting Standards (Ind AS) 16 & 113. The main inputs used are market rate based on the comparable transactions & industry data, circle rate prevailing in the area and replacement cost due to paucity of bigger land plots available for sale in near vicinity to the subject property.

The company has no restrictions on the realisability of its investment properties and no contractual obligations to purchase, construct or develop investment properties or for repairs, maintenance and enhancements.

Note 26 Financial Risk Management Objective and Policies

The purpose of financial risk management is to ensure that the Company has adequate and effective utilized financing as regards the nature and scope of the business. The objective is to minimize the impact of such risks on the performance of the Company. The Company's financial risk management policy is set by the Board of Directors.

The Company's principal financial liabilities comprise trade payables and other liabilities. The main purpose of these financial instruments is to raise finance for operations. It has various financial assets such as loans, advances, land advances, trade receivables, cash which arise directly from its operation.

The Company's activities expose it to a variety of financial risks: credit risk, liquidity risk and market risk.

a. Credit risk:

Exposure to a financial instrument or customer contract will cause a financial loss due to non fulfillment of its obligations under a financial instrument or customer contract for the other party, leading to a finance loss. The credit risks relate to the leasing activities and non payment of lease payments. The credit risks are managed by leasing out the properties to group companies or related companies there is no or minimal risk of default by them. If the lessee is a related company, the risk is managed from within group.



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b. Liquidity risk:

The risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset. The Company's cash flow is a mix of cash flow from collections from customers, leasing and interest income. Further, the company obtains sub-ordinate debts and other debts from the Holding Company to meet out the operational cost.

c. Market Risk :

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. The company is exposed to 2 types of market risks namely currency risk and interest rate risk. Financial Instruments affected by market risk include loans and borrowings and deposits. The company monitors the risks arising out of trade payables on a regular basis with the help of the group treasury team. Further the company may enter into derivatives if the exposure arising out of these risks exceeds significantly.

c.1. Currency Risk:

There is no currency risk since all operations are in INR.

c.2. Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of market interest rates. The Company's exposure to the risk of changes in market interest rates is not by taking interest free loan.



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Note Other Disclosures
27

a) Basis of Preparation of Financial Statements

The Company has incurred a net loss of Rs. 3,39,73,590.23 for the Period 1st April, 2023 to 31st Mar 2024 and, as of that date Company's current liabilities exceeded its total assets by Rs. 82,04,50,842.6. The company is wholly owned subsidiary of Reliance Communications limited. Reliance Communications Ltd. is under resolution processed under The Insolvency and Bankruptcy Code 2016 (IBC). As a consequence, management and operation of the holding company is under the control and custody of Resolution Professionals (RPs) appointed vide Hon'ble NCLT orders dated May 18. These factor indicate that a material uncertainty exists that significant doubt on the company's ability to continue as going concern.

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b) Disclosure of Compliance with IND AS

The Company has adopted Indian Accounting Standards ("Ind-AS") and these financial statements have been prepared in accordance with the principles of recognition and measurement of Ind AS, prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder. Accordingly, the annual financial statements of the previous periods are restated as per Ind AS.



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nce Sheet, if realized in the ordinary course of business.

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d) Balances with Trade receivables / trade payables are subject to confirmation/ reconciliation.

e) Rental Income

The company has entered into lease agreement with Reliance Communication LTD in respect of property Ground floor and 3rd floor of building, situated at plot no. 1101, Maharaja Ranjit Singh Marg, New Delhi, NCR- 110002 and Reliance Communication LTD is under corporate Insolvency resolution process (CIRP).

Note 28 Events occurring after the reporting period

(a) Other events

There are no events occurring after the reporting period which have material impact on the financials.

Note 29 Disclosure as per latest amendment in Schedule III:

(i) Ratios:-	31.03.2023		
Particular	Numerator	Denominator	Ratio
(a) Current Ratio,	3,887	1,630,639	0.002
(b) Debt-Equity Ratio,	1,535,707	(786,479)	-2.029
(c) Debt Service Coverage Ratio,	(16,396)	-	0.000
(d) Return on Equity Ratio,	(44,580)	(764,188)	0.053
(e) Inventory turnover ratio,	-	-	0.000
(f) Trade Receivables turnover ratio,	-	-	0.000
Payables turnover ratio,	-	48,296	0.000
Capital turnover ratio,	-	-	0.000
(i) Net profit ratio,	(44,580)	-	0.000



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(j) Return on Capital employed,	(44,580)	(786,479)	0.053
(k) Return on investment.	-	-	0.000

(ii) Compliance with approved Scheme(s) of Arrangements

The company is wholly owned subsidiary of Reliance Communications limited. Reliance Communications Ltd. is under resolution processed under The Insolvency and Bankruptcy Code 2016 (IBC). As a consequence, management and operation of the holding company is under the control and custody of Resolution Professionals (RPs) appointed vide Hon'ble NCLT orders dated May 18. These factor indicate that a material uncertainty exists that significant doubt on the company's ability to continue as going concern.

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Note 30 Approval of financial statements

The financial statements were approved by the Board of Directors on 28.05.2024

[611800] Notes - Revenue

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of revenue [TextBlock]	Textual information (71) [See below]	Textual information (72) [See below]
Description of accounting policy for recognition of revenue [TextBlock]		Textual information (73) [See below]



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Textual information (71)

Disclosure of revenue [Text Block]

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.

Interest income on investment is recognised on time proportion basis. Dividend is considered when right to receive is established.

Textual information (72)

Disclosure of revenue [Text Block]

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.

Interest income on investment is recognised on time proportion basis. Dividend is considered when right to receive is established.

Textual information (73)

Description of accounting policy for recognition of revenue [Text Block]

k. 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.

Interest income on investment is recognised on time proportion basis. Dividend is considered when right to receive is established.



[612400] Notes - Service concession arrangements

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Service concession arrangements [TextBlock]

Whether there are any service concession arrangements

No

No

[612000] Notes - Construction contracts

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No
Revenue from construction contracts	0	0
Costs incurred and recognised profits (less recognised losses)	0	0
Advances received for contracts in progress	0	0
Retention for contracts in progress	0	0
Gross amount due from customers for contract work as Assets	0	0
Gross amount due to customers for contract work as liability	0	0
Progress billings	0	0

[612600] Notes - Employee benefits

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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	No	No

Textual information (74)**Disclosure of employee benefits [Text Block]****Note
21 Employee Benefits**

At present the Company does not have any employee, hence no provision in accordance with the Indian Accounting Standard-19 'Employee Benefit' prescribed under the Companies (Indian Accounting Standards) Rules, 2015 has been made.

Textual information (75)**Disclosure of employee benefits [Text Block]****Note
21 Employee Benefits**

the Company does not have any employee, hence no provision in accordance with the Indian Accounting Standard-19 'Employee Benefit' prescribed under the Companies (Indian Accounting Standards) Rules, 2015 has been made.

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[612800] Notes - Borrowing costs

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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No
Borrowing costs [Abstract]		
Borrowing costs capitalised	0	0
Total borrowing costs incurred	0	0
Interest costs [Abstract]		
Interest costs capitalised	0	0
Interest expense	0	0
Total interest costs incurred	0	0
Capitalisation rate of borrowing costs eligible for capitalisation	0.00%	0.00%

[700100] Notes - Key managerial personnels and directors remuneration and other information

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Key managerial personnels and directors [Axis]	1	2	3
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
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	TRUSHA DEEPAK SHAH	KONIKA NIRMAL SHAH	VINEETA PIYUSH PATEL
Director identification number of key managerial personnel or director	08969726	09600137	07151087
Date of birth of key managerial personnel or director	25/01/1992	23/08/1992	05/11/1990
Designation of key managerial personnel or director	Director	Director	Director
Qualification of key managerial personnel or director	PG	PG	PG
Shares held by key managerial personnel or director	[shares] 0	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]			
Gross salary to key managerial personnel or director [Abstract]			
Gross salary to key managerial personnel or director	0	0	0
Total key managerial personnel or director remuneration	0	0	0

[612200] Notes - Leases

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of leases [TextBlock]		
Whether company has entered into any lease agreement	No	No
Disclosure of finance lease and operating lease by lessee [TextBlock]		
Total contingent rents recognised as expense	0	0
and sublease payments recognised as expense	0	0
finance lease and operating lease by lessor [TextBlock]		
gent rents recognised as income	0	0
erating lease has been converted to financial lease or		

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[612300] Notes - Transactions involving legal form of lease

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

[612900] Notes - Insurance contracts

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No
Disclosure of amounts arising from insurance contracts [TextBlock]		
Deferred acquisition costs arising from insurance contracts	0	0
Total liabilities under insurance contracts and reinsurance contracts issued	0	0
Total increase (decrease) in liabilities under insurance contracts and reinsurance contracts issued	0	0
Liabilities under insurance contracts and reinsurance contracts issued at end of period	0	0
Total increase (decrease) in deferred acquisition costs arising from insurance contracts	0	0
Deferred acquisition costs arising from insurance contracts at end of period	0	0
Total increase (decrease) in reinsurance assets	0	0
Reinsurance assets at end of period	0	0

[613100] Notes - Effects of changes in foreign exchange rates

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	

[500100] Notes - Subclassification and notes on income and expenses**Miscellaneous other operating revenues [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Miscellaneous other operating revenues [Axis]	1	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of other operating revenues [Abstract]		
g revenues [Abstract]		
us other operating revenues	6,648	0
us other operating revenues [Abstract]		
eous other operating revenues [LineItems]		
ion of miscellaneous other operating revenues		
aneous other operating revenues		



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Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	0	0
Revenue from sale of services	6,455	0
Other operating revenues	6,648	0
Other operating revenues	6,648	0
Total revenue from operations other than finance company	13,103	0
Disclosure of revenue from operations for finance company [Abstract]		
Total revenue from operations finance company	0	0
Total revenue from operations	(A) 13,103	(B) 0
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	6,648	0
Total other operating revenues	6,648	0
Total other operating revenues	6,648	0
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues	6,648	0
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Total interest income on current investments	0	0
Interest income on non-current investments [Abstract]		
Total interest income on non-current investments	0	0
Total interest income	0	0
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Total dividend income current investments	0	0
Dividend income non-current investments [Abstract]		
Total dividend income non-current investments	0	0
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Total net gain/loss on sale of investments	0	0
Rental income on investment property [Abstract]		
Total rental income on investment property	0	0
Other non-operating income [Abstract]		
Net gain (loss) on foreign currency fluctuations treated as other income [Abstract]		
Total net gain/loss on foreign currency fluctuations treated as other income	0	0
Total other non-operating income	0	0
Total other income	0	(C) 0
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense non-current loans [Abstract]		
Total interest expense non-current loans	0	0
Interest expense current loans [Abstract]		
Total interest expense current loans	0	0
Total interest expense	0	0
Total finance costs	0	0
Employee benefit expense [Abstract]		
Salaries and wages	0	0
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Remuneration to manager [Abstract]		
Remuneration to manager	0	0
Managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds	0	0
Share based payment [Abstract]		
Share based payment	0	0
Employee share based payment	0	0
Total employee benefit expense	0	0
Depreciation, depletion and amortisation expense [Abstract]		



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Depreciation expense	13,757	13,758
Amortisation expense	14,427	14,426
Total depreciation, depletion and amortisation expense	(D) 28,184	(E) 28,184
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	6,879	6,879
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	2,643	1,398
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	8,736	7,657
Total rates and taxes excluding taxes on income	8,736	7,657
Legal professional charges	230	36
Directors sitting fees	188	75
Cost transportation [Abstract]		
Total cost transportation	0	0
Impairment loss on financial assets [Abstract]		
Total impairment loss on financial assets	0	0
Impairment loss on non financial assets [Abstract]		
Total impairment loss on non-financial assets	0	0
Net provisions charged [Abstract]		
Total net provisions charged	0	0
Discount issue shares debentures written off [Abstract]		
Total discount issue shares debentures written off	0	0
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Contract cost [Abstract]		
Overhead costs apportioned contracts [Abstract]		
Total overhead costs apportioned contracts	0	0
Total contract cost	0	0
Payments to auditor [Abstract]		
Payment for audit services	95	112
Total payments to auditor	95	112
Payments to cost auditor [Abstract]		
Total payments to cost auditor	0	0
CSR expenditure	0	0
Miscellaneous expenses	(F) 122	(G) 238
Total other expenses	(H) 18,893	(I) 16,395
Current tax [Abstract]		
Total current tax	0	0



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Footnotes

(A)

Note 14. Revenue from Operations	For Year ended March 31, 2024
Sale of services	6,455
Rental Income	6,648
Total	13,103

(B)

Note 14. Revenue from Operations	For Year ended March 31, 2023
Sale of services	
Rental Income	-
Total	-

(C)

Note 15. Other Income	For Year ended March 31, 2023
Interest received on	
Fixed Deposits	-
Others	-
Miscellaneous Income (Interest on Electricity Security Deposit)	-
Total	-

(D)

Note 16. Depreciation	For Year ended March 31, 2024
Plant and Equipment	13,757
Property	
Total	28,183



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28,183

(E)

Note 16. Depreciation	For Year ended March 31, 2023
Property, Plant and Equipment	13,757
Investment Property	14,428
Total	28,184

(F)

Other Miscellaneous Expenses
Water Expenses

Interest on TDS

Rounding off: -1

(G)

Other Miscellaneous Expenses
Water Expenses

Interest on TDS

Rounding off: -1

(H)

Note 17. Other Expenses	For Year ended March 31, 2024
Lease Rent	6,879
Rates & Taxes	8,736
Legal & Professional	230
	188



Fixed Assets

Service Tax

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Interest on GST	-
Interest on TDS	-
Interest on Property Tax demand	-
Payment to auditors (refer note no. 18)	95
Provision for Doubtful debts	-
Provision for Doubtful advances	-
Other Miscellaneous Expenses	19
Water Expenses	104
Total	18,893

(I)

Note 17. Other Expenses	For Year ended March 31, 2023
Lease Rent	6,879
Rates & Taxes	7,657
Legal & Professional	36
Sitting Fees	75
Insurance -Fixed Assets	1,398
Interest on Service Tax	-
Interest on GST	-
Interest on TDS	1
Interest on Property Tax demand	-
auditors (refer note no. 18)	112
Doubtful debts	
Doubtful advances	



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Other Miscellaneous Expenses	1	
Water Expenses		237
Total		16,396

[613200] Notes - Cash flow statement

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	1,902	1,883	2,102
Cash and cash equivalents	(A) 1,902	(B) 1,883	
Total income taxes paid (refund)	0	0	

Footnotes

(A)

Note 5. Cash and Cash Equivalent	As at Mar 31 , 2024
Balances with Banks	
Current Accounts	1,902
Cash on Hand	-
Total	1,902

Rounding off: +1

(B)

Note 5. Cash and Cash Equivalent	As at March 31, 2023
Balances with Banks	
Current Accounts	1,883
Cash on Hand	-
	1,883



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[500200] Notes - Additional information statement of profit and loss

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Additional information on profit and loss account explanatory [TextBlock]		
Net write-downs (reversals of write-downs) of inventories	0	0
Net write-downs (reversals of write-downs) of property, plant and equipment	0	0
Net impairment loss (reversal of impairment loss) recognised in profit or loss, trade receivables	0	0
Net gains (losses) on disposals of non-current assets	0	0
Net gains (losses) on disposals of property, plant and equipment	0	0
Net gains (losses) on disposals of investment properties	0	0
Net gains (losses) on disposals of investments	0	0
Net gains (losses) on litigation settlements	0	0
Net gains (losses) on change in fair value of derivatives	0	0
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	0	0
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	0	0
Total aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	0	0
Total aggregated income tax relating to components of other comprehensive income	0	0
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Total exceptional items	0	0
Total revenue arising from exchanges of goods or services	0	0
Total domestic turnover goods, gross	0	0
Total export turnover goods, gross	0	0
Total revenue from sale of products	0	0
Domestic revenue services	6,455	0
Total revenue from sale of services	6,455	0
Gross value of transaction with related parties	0	0
Bad debts of related parties	0	0

[611200] Notes - Fair value measurement

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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



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[613300] Notes - Operating segments

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of entity's operating segments [TextBlock]		Textual information (76) [See below]
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

Textual information (76)**Disclosure of entity's operating segments [Text Block]****Note
19 Segment Reporting**

There are no reportable segments in accordance with Indian Accounting Standard-108 'Operating Segment' prescribed under the Companies (Indian Accounting Standards) Rules, 2015.

[610700] Notes - Business combinations

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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

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[611500] Notes - Interests in other entities

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	No	No
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	No	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

[610800] Notes - Related party**Disclosure of transactions between related parties [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Categories of related parties [Axis]	Parent [Member]	
Related party [Axis]	1	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of transactions between related parties [Abstract]		
Disclosure of transactions between related parties [Line items]		
Name of related party	RELIANCE COMMUNICATIONS LIMITED	RELIANCE COMMUNICATIONS LIMITED
Country of incorporation or residence of related party	INDIA	INDIA
CIN of related party	L45309MH2004PLC147531	L45309MH2004PLC147531
Description of nature of transactions with related party	Insurance Expenses, Water expenses, Interest on Property tax, Professional Charges	Insurance Expenses, Water expenses, Interest on Property tax, Professional Charges
Description of nature of related party relationship	Holding company	Holding company
Disclosure of transactions between related parties [Abstract]		
Disclosure of goods related party transactions	0	0
Disclosure of related party transactions expense		1,710
Closing balances for related party transactions [Abstract]		
Payables payable related party transactions		,921
Payables receivable related party transactions		,520
Provision recognised during period for bad and doubtful debts for related party		0
Other transaction		



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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of related party [TextBlock]	Textual information (77) [See below]	Textual information (78) [See below]
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)



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Textual information (77)

Disclosure of related party [Text Block]

Note
22 Related Party Disclosures

As per the Indian Accounting Standard-24 prescribed under the Companies (Indian Accounting Standards) Rules, 2015, the Company's related parties and transactions are disclosed below:

A. Parties where control exists

Reliance Communications Limited	Holding Company

B. Fellow Subsidiary Company

C. Directors- are collectively responsible for all the decision being made

Shri. Vineeta Piyush Patel

Shri. Konika Shah

Shri. Trusha Shah

Details of transactions and closing balances

Particulars

For Year
ended
March
31, 2024

Advance Taken

Reliance Communications Limited

-



aid

Insurance Expenses-Reliance Communications Ltd.

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2,251

Water Expenses-Reliance Communications Ltd.	104	
Interest on Property Tax		-
Transaction with Directors		
Outstanding Balances:		For Year ended March 31, 2024
Loan Taken		
Reliance Communications Limited	1,527,520	
Payable		
Relaince Reality Limited		423
Reliance Communications Limited		49,971



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Textual information (78)

Disclosure of related party [Text Block]

Note
22 Related Party Disclosures

As per the Indian Accounting Standard-24 prescribed under the Companies (Indian Accounting Standards) Rules, 2015, the Company's related parties and transactions are disclosed below:

A. Parties where control exists

Reliance Communications Limited	Holding Company

B. Fellow Subsidiary Company

C. Directors- are collectively responsible for all the decision being made

Shri. Vineeta Piyush Patel

Shri. Konika Shah

Shri. Trusha Shah

Details of transactions and closing balances

Particulars

For Year ended
March 31,
2023

Advance Taken

ommunications Limited

aid



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Insurance Expenses-Reliance Communications Ltd.	1,398	
Water Expenses-Reliance Communications Ltd.		237
Interest on Property Tax		
Transaction with Directors		-
Outstanding Balances:		For Year ended March 31, 2023
Loan Taken		
Reliance Communications Limited	1,527,520	
Payable		
Relaince Reality Limited		23
Reliance Communications Limited		52,899

[611700] Notes - Other provisions, contingent liabilities and contingent assets

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
: are any contingent liabilities	No	No



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[700200] Notes - Corporate social responsibility

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No
Prescribed CSR expenditure	0
Amount CSR to be spent for financial year	0
Amount spent in local area	0
Total amount spent on construction/acquisition of any asset	0
Total amount spent on purposes other than construction/acquisition of any asset	0

[610500] Notes - Events after reporting period

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of events after reporting period [TextBlock]		Textual information (79) [See below]
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

Textual information (79)**Disclosure of events after reporting period [Text Block]**

Note 28 Events occurring after the reporting period

(a) Other events

There are no events occurring after the reporting period which have material impact on the financials.

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[612500] Notes - Share-based payment arrangements

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of share-based payment arrangements [TextBlock]		
Whether there are any share based payment arrangement	No	No
Disclosure of number and weighted average exercise prices of share options [TextBlock]		
Number of share options outstanding in share based payment arrangement [Abstract]		
Total changes of number of share options outstanding in share based payment arrangement	0	0
Number of share options outstanding in share-based payment arrangement at end of period	0	0
Weighted average exercise price of share options outstanding in share based payment arrangement [Abstract]		
Total changes of weighted average exercise price of share options outstanding in share-based payment arrangement	0	0
Weighted average exercise price of share options outstanding in share-based payment arrangement at end of period	0	0
Disclosure of number and weighted average exercise prices of other equity instruments [TextBlock]		
Number of other equity instruments outstanding in share based payment arrangement [Abstract]		
Number of other equity instruments granted in share-based payment arrangement	0	0
Total changes of number of other equity instruments outstanding in share-based payment arrangement	0	0
Weighted average exercise price of other equity instruments outstanding in share based payment arrangement [Abstract]		
Total changes of weighted average exercise price of other equity instruments outstanding in share-based payment arrangement	0	0
Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at end of period	0	0
Disclosure of indirect measurement of fair value of goods or services received, other equity instruments granted during period [TextBlock]		
Number of other equity instruments granted in share-based payment arrangement	0	0
Expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets [Abstract]		
Total expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets	0	0

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[613000] Notes - Earnings per share

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of earnings per share [TextBlock]		Textual information (80) [See below]
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -9.53	[INR/shares] -12.51
Total basic earnings (loss) per share	[INR/shares] -9.53	[INR/shares] -12.51
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -9.53	[INR/shares] -12.51
Total diluted earnings (loss) per share	[INR/shares] -9.53	[INR/shares] -12.51
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	-3,39,73,590	-4,45,80,461
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	-3,39,73,590	-4,45,80,461
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 35,63,601	[shares] 35,63,601
Adjusted weighted average shares	[shares] 0	[shares] 0

Textual information (80)**Disclosure of earnings per share [Text Block]****Note 23 Earning per Equity Share**

Particulars	As at March 31, 2023
Nominal Value of Equity Shares (Rs.)	10
Profit/ (Loss) attributable to Equity Shareholders	(4,45,80,461)
Weighted Average number of Equity Shares outstanding during the period	35,63,601
Basic and Diluted Earnings per Share	(12.51)



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[610900] Notes - First time adoption

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No
Disclosure of reconciliation of equity from previous GAAP to Ind AS [TextBlock]		
Equity as per Indian GAAP	0	0
Equity as per Ind AS	0	0
Disclosure of reconciliation of comprehensive income from previous GAAP to Ind AS [TextBlock]		
Comprehensive income as per Indian GAAP	0	0
Comprehensive income as per Ind AS	0	0
Disclosure of reconciliation of profit (loss) for the period from previous GAAP to Ind AS [TextBlock]		
Profit (loss) for the period as per Indian GAAP	0	0
Profit (loss) for the period as per Ind AS	0	0

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