

PANORAMA STUDIOS INTERNATIONAL LIMITED
Consolidated 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 INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Name of company	PANORAMA STUDIOS INTERNATIONAL LIMITED	
Corporate identity number	L74110MH1980PLC330008	
Permanent account number of entity	AAMCA9685Q	
Address of registered office of company	1003 & 1004, 10th Floor (West Side) Lotus Grandeur, Veera Desai Road Mumbai Mumbai City MH 400053 IN	
Type of industry	Commercial and Industrial	
Period covered by financial statements	12 Months	12 Months
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	Consolidated	
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	

[700400] Disclosures - Auditors report

Details regarding auditors [Table]

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Unless otherwise specified, all monetary values are in INR

Auditors [Axis]	Auditor1
	01/04/2019 to 31/03/2020
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	S. S. Rathi & Company
Name of auditor signing report	Rahul Rakesh Ruia
Firms registration number of audit firm	108726W
Membership number of auditor	163015
Address of auditors	502, Shree Shivsutta Apartment, Near Lalit Restaurant Station Road, Goregoan, West, Mumbai 400062 MH
Permanent account number of auditor or auditor's firm	AAOFS2521C
SRN of form ADT-1	H49185010
Date of signing audit report by auditors	12/08/2020
Date of signing of balance sheet by auditors	12/08/2020

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020
Disclosure in auditor's report explanatory [TextBlock]	Textual information (1) [See below]
Whether companies auditors report order is applicable on company	No
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (1)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITOR'S REPORT

To the Members of Panorama Studios International Limited

Report on the audit of Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Panorama Studios International Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), which comprise the consolidated balance sheet as at 31 March 2020, the consolidated statement of profit and loss (including other comprehensive income), the consolidated cash flow statement and the consolidated statement of changes in equity for the year then ended, 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 and based on the consideration of the reports on separate financial statements/consolidated financial statements and on the other information on the subsidiaries, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013, as amended ('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 Indian Accounting Standards ('IND AS') specified under section 133 of the Act, of the consolidated state of affairs (financial position) of the Group as at 31 March 2020, its consolidated Profit (consolidated financial performance including other comprehensive income), its consolidated cash flows and the consolidated changes in equity for the year ended on that date.

Basis for Opinion

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

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Key Audit Matters

Key audit matters are those matter that, in our professional judgement and based on the consideration of the reports on separate financial statements / consolidated financial statements and on the other financial information of the subsidiaries, were of most significance in our audit of the consolidated financial statements of the current period. The matters were addressed in the context of our audit of the consolidated financial statements as a whole and in forming our opinion thereon and we do not provide a separate opinion on these matters.

We have determined that there are no key audit matters to be communicated in our report.

Information Other than the Consolidated Financial Statements and Auditor's Report Thereon

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

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

The Holding Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation and presentation of these consolidated financial statements that give a true and fair view of the consolidated state of affairs (consolidated financial position), its consolidated profit (consolidated financial performance including other comprehensive income), consolidated cash flows and the consolidated changes in equity of the Group in accordance with the accounting principles generally accepted in India, including the IND AS specified under Section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time.

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The Holding Company's Board of Directors is also responsible for ensuring accuracy of records including financial information considered necessary for preparation of the Consolidated financial statements. Further, in terms of the provisions of the Act, the respective Board of Directors / management of the companies / entities included in the Group, are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group 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. These financial statements have been used for the purpose of preparation of the consolidated financial statements by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial statements, management is responsible for assessing the Group'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 Group or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Group's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

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

Identify and assess the risks of material misstatement of the consolidated 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.

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Obtain an understanding of internal controls 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 holding 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 Group'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 consolidated 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 Group to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated 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 controls that we identify during our audit.

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

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Report on Other Legal and Regulatory Requirements

This report does not contain a statement on the matters specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, since in our opinion and according to the information and explanations given to us, the said Order is not applicable to the consolidated financial statements.

With respect to the matters to be included in the Auditor's Report under section 197(16): In our opinion and according to the information and explanations given to us, the remuneration paid by the Group to its directors during the current year is in accordance with the provisions and limits laid down under Section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under Section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under Section 197(16) which are required to be commented upon by us.

As required by Section 143 (3) of the Act, based on our audit and on the consideration of the reports on separate financial statements / consolidated financial statements we report to the extent applicable that:

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 of the consolidated financial statements;

In our opinion proper books of account as required by law relating to preparation of consolidated financial statements have been kept so far as it appears from our examination of those books;

The consolidated financial statements dealt with by this report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements;

In our opinion, the aforesaid consolidated financial statements comply with the IND AS specified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time;

On the basis of the written representations received from the directors of the Holding Company and taken on record by the Board of Directors of the Holding Company and the reports of its subsidiary company, none of the directors of the Group are disqualified as on 31 March 2020 from being appointed as a director in terms of Section 164 (2) of the Act;

With respect to the adequacy of the internal financial controls over financial reporting of the Holding Company and its subsidiary company, and the operating effectiveness of such controls, refer to our separate report in 'Annexure A';

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With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us and based on the report on separate financial statements / consolidated financial statements as also the other information of the subsidiaries:

the Group does not have any pending litigations which would impact its financial position;

The Group did not have any long-term contracts including derivative contracts; as such the question of commenting on any material foreseeable losses thereon does not arise; and

There has not been an occasion in case of the Holding Company and its subsidiary company during the year under report to transfer any sums to the Investor Education and Protection Fund, the question of delay in transferring such sums does not arise.

For S. S. Rathi & Company

Chartered Accountants

F.R.No.108726W

CA Rahul Ruia

Partner

M No 163015

Place: Mumbai

Dated: August 12, 2020

UDIN : 20163015AAAAAR9031

Annexure - A to the Independent Auditors' Report of even date to the members of Panorama Studios International Limited, on the Consolidated Financial Statements for the year ended 31 March 2020

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

In conjunction with our audit of the consolidated financial statements of Panorama Studios International Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group') as at and for the year ended 31 March 2020, we have audited the internal financial controls over financial reporting (IFCoFR) of the Holding Company & its subsidiaries as of that date.

Management's Responsibility for Internal Financial Controls

The respective Board of Directors of the Holding Company and subsidiaries are 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 ("the 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 IFCoFR of the Holding Company and its subsidiaries, based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design

and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the IFCoFR of the Holding Company and its subsidiaries.

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 authorisations of management and directors of the Company; and
- (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of 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 IFCoFR 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 and based on the consideration of the other reports, the Holding Company and its two subsidiaries has, in all material respects, adequate internal financial controls over financial reporting and such financial controls over financial reporting were operating effectively as at 31 March 2020, based on the internal control over financial reporting criteria established by the Holding Company and its two subsidiaries, considering the essential components of internal control stated in the Guidance Note issued by the ICAI.

For S. S. Rathi & Company

Chartered Accountants

F.R.No.108726W

CA Rahul Ruia

Partner

M No 163015

Place: Mumbai

Dated: August 12, 2020

UDIN : 20163015AAAAAR9031

[110000] Balance sheet

Unless otherwise specified, all monetary values are in INR

	31/03/2020	31/03/2019	31/03/2018
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	15,86,128	21,29,357	0
Investment property	0	0	
Goodwill	0	0	
Other intangible assets	24,62,49,863	25,93,24,863	0
Non-current financial assets [Abstract]			
Non-current investments	8,89,400	8,81,900	
Trade receivables, non-current	0	0	
Loans, non-current	0	0	
Other non-current financial assets	46,25,000	43,75,000	
Total non-current financial assets	55,14,400	52,56,900	
Deferred tax assets (net)	84,952	8,63,306	
Other non-current assets	0	0	
Total non-current assets	25,34,35,343	26,75,74,426	
Current assets [Abstract]			
Inventories	76,42,89,960	17,55,18,025	
Current financial assets [Abstract]			
Current investments	0	0	
Trade receivables, current	13,63,25,728	11,59,41,859	
Cash and cash equivalents	37,31,158	56,09,148	
Loans, current	9,71,71,210	13,70,40,111	
Other current financial assets	4,27,84,060	56,41,560	
Total current financial assets	28,00,12,156	26,42,32,678	
Current tax assets	13,89,91,243	4,29,29,522	
Other current assets	128,33,04,519	24,10,55,398	
Total current assets	246,65,97,878	72,37,35,623	
Total assets	272,00,33,221	99,13,10,049	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	7,57,67,500	5,45,00,000	0
Other equity	6,51,66,821	77,76,992	
Total equity attributable to owners of parent	14,09,34,321	6,22,76,992	
Non controlling interest	7,03,54,041	3,50,48,352	
Total equity	21,12,88,362	9,73,25,344	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	63,93,305	93,02,923	
Total non-current financial liabilities	63,93,305	93,02,923	
Provisions, non-current	19,18,297	10,49,851	
Deferred tax liabilities (net)	2,43,26,663	0	
Total non-current liabilities	3,26,38,265	1,03,52,774	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	24,46,85,973	17,66,09,323	
Trade payables, current	50,96,68,286	17,54,13,760	
Other current financial liabilities	5,12,66,180	1,87,53,548	
Total current financial liabilities	80,56,20,439	37,07,76,631	
Other current liabilities	47,84,31,438	50,83,97,903	
Provisions, current	119,20,54,717	44,57,397	
Total current liabilities	247,61,06,594	88,36,31,931	
Total liabilities	250,87,44,859	89,39,84,705	
Total equity and liabilities	272,00,33,221	99,13,10,049	

[210000] Statement of profit and loss**Earnings per share [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	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] 7.1	[INR/shares] 0.21
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] 7.1	[INR/shares] 0.21
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 6.8	[INR/shares] 0.21
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] 6.8	[INR/shares] 0.21

Unless otherwise specified, all monetary values are in INR

	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	313,82,78,617	23,44,45,875
Other income	1,40,55,215	1,82,85,838
Total income	315,23,33,832	25,27,31,713
Expenses [Abstract]		
Cost of materials consumed	(A) 293,78,24,424	(B) 13,53,22,872
Purchases of stock-in-trade	0	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	2,86,34,880	2,55,30,732
Finance costs	1,48,44,269	1,98,14,010
Depreciation, depletion and amortisation expense	1,38,01,973	29,40,633
Other expenses	5,04,26,291	3,50,88,181
Total expenses	304,55,31,837	21,86,96,428
Profit before exceptional items and tax	10,68,01,995	3,40,35,285
Exceptional items before tax	-45,00,000	0
Total profit before tax	10,23,01,995	3,40,35,285
Tax expense [Abstract]		
Current tax	-9,86,472	1,53,78,613
Deferred tax	2,52,36,073	-1,29,730
Total tax expense	2,42,49,601	1,52,48,883
Total profit (loss) for period from continuing operations	7,80,52,394	1,87,86,402
Total profit (loss) for period	7,80,52,394	1,87,86,402
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	-3,80,237	0
Other comprehensive income attributable to net of tax [Abstract]		
Other Comprehensive income, attributable to owners of parent	-2,03,560	0
Other Comprehensive income, attributable to non-controlling interests	-1,76,677	0
Total comprehensive income	7,76,72,157	1,87,86,402
Comprehensive income attributable to net of tax [Abstract]		
Comprehensive income, attributable to owners of parent	4,18,70,579	8,98,853
Comprehensive income, attributable to non-controlling interests	3,53,05,689	92,60,679
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	Yes	Yes
Other comprehensive income before tax [Abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, before tax [Abstract]		
Other comprehensive income, before tax, gains (losses) on remeasurements of defined benefit plans	1,31,057	0
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, before tax	0	0
Other comprehensive income that will not be reclassified to profit or loss, before tax, others	-5,11,294	0
Other comprehensive income that will not be reclassified to profit or loss, before tax	-3,80,237	0
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss, before tax	0	0
Other comprehensive income that will be reclassified to profit or loss, before tax, others	0	0
Total other comprehensive income that will be reclassified to profit or loss, before tax	0	0
Total other comprehensive income, before tax	-3,80,237	0

Income tax relating to components of other comprehensive income that will be reclassified to profit or loss [Abstract]		
Others income tax relating to components of other comprehensive income that will be reclassified to profit or loss	0	0
Total other comprehensive income	-3,80,237	0
Other comprehensive income attributable to [Abstract]		
Other Comprehensive income, attributable to owners of parent	-2,03,560	0
Other Comprehensive income, attributable to non-controlling interests	-1,76,677	0
Total comprehensive income	7,76,72,157	1,87,86,402
Comprehensive income attributable to [Abstract]		
Comprehensive income, attributable to owners of parent	4,18,70,579	8,98,853
Comprehensive income, attributable to non-controlling interests	3,53,05,689	92,60,679
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Diluted earnings per share [Abstract]		

Footnotes

- (A)
- (B)

[210000a] Statement of profit and loss

Other comprehensive income that will not be reclassified to profit or loss, before tax, others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other comprehensive income that will not be reclassified to profit or loss, before tax, others [Axis]	OCI	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Other comprehensive income that will not be reclassified to profit or loss, before tax, others [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, before tax, others [Line items]		
Description of other comprehensive income that will not be reclassified to profit or loss, before tax, others	Tax benefit/ (expense) on Items that will not be reclassified to profit or (loss)	Tax benefit/ (expense) on Items that will not be reclassified to profit or (loss)
Other comprehensive income that will not be reclassified to profit or loss, before tax, others	-5,11,294	0

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

..(1)

Unless otherwise specified, all monetary values are in INR

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	7,80,52,394	1,87,86,402		7,80,52,394
Changes in comprehensive income components	-3,61,81,815	-1,78,87,549		-3,61,81,815
Total comprehensive income	4,18,70,579	8,98,853		4,18,70,579
Other changes in equity [Abstract]				
Other additions to reserves	5,08,24,939	4,19,26,491		1,55,19,250
Other changes in equity, others	0	0		0
Total other changes in equity	5,08,24,939	4,19,26,491		1,55,19,250
Total increase (decrease) in equity	9,26,95,518	4,28,25,344		5,73,89,829
Other equity at end of period	13,55,20,862	4,28,25,344	0	6,51,66,821

Statement of changes in equity [Table]

..(2)

Unless otherwise specified, all monetary values are in 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	1,87,86,402		7,80,52,394	1,87,86,402
Changes in comprehensive income components	-1,78,87,549		-3,61,81,815	-1,78,87,549
Total comprehensive income	8,98,853		4,18,70,579	8,98,853
Other changes in equity [Abstract]				
Other additions to reserves	68,78,139		21,26,750	68,78,139
Other changes in equity, others	0		0	0
Total other changes in equity	68,78,139		21,26,750	68,78,139
Total increase (decrease) in equity	77,76,992		4,39,97,329	77,76,992
Other equity at end of period	77,76,992	0	5,17,74,321	77,76,992

Statement of changes in equity [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Reserves [Member] 31/03/2018	Capital reserves [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		3,61,81,815	1,78,87,549	
Changes in comprehensive income components		-3,61,81,815	-1,78,87,549	
Total comprehensive income		0	0	
Other changes in equity [Abstract]				
Other additions to reserves		0	55,16,581	
Other changes in equity, others		0	0	
Total other changes in equity		0	55,16,581	
Total increase (decrease) in equity		0	55,16,581	
Other equity at end of period	0	55,16,581	55,16,581	0

Statement of changes in equity [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Securities premium reserve [Member]			Retained earnings [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	0	0		4,18,70,579
Total comprehensive income	0	0		4,18,70,579
Other changes in equity [Abstract]				
Other additions to reserves	21,26,750	35,02,393		
Other changes in equity, others	0	0		0
Total other changes in equity	21,26,750	35,02,393		0
Total increase (decrease) in equity	21,26,750	35,02,393		4,18,70,579
Other equity at end of period	56,29,143	35,02,393	0	4,06,28,597

Statement of changes in equity [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Retained earnings [Member]		Other retained earning [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	8,98,853		4,18,70,579	8,98,853
Total comprehensive income	8,98,853		4,18,70,579	8,98,853
Other changes in equity [Abstract]				
Other additions to reserves	-21,40,835			-21,40,835
Other changes in equity, others	0		0	0
Total other changes in equity	-21,40,835		0	-21,40,835
Total increase (decrease) in equity	-12,41,982		4,18,70,579	-12,41,982
Other equity at end of period	-12,41,982	0	4,06,28,597	-12,41,982

Statement of changes in equity [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Other retained earning [Member]	Money received against share warrants [Member]	Non-controlling interests [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		0	0	0
Total comprehensive income		0	0	0
Other changes in equity [Abstract]				
Other additions to reserves		1,33,92,500	3,53,05,689	3,50,48,352
Other changes in equity, others		0	0	0
Total other changes in equity		1,33,92,500	3,53,05,689	3,50,48,352
Total increase (decrease) in equity		1,33,92,500	3,53,05,689	3,50,48,352
Other equity at end of period	0	1,33,92,500	7,03,54,041	3,50,48,352

Statement of changes in equity [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Non-controlling interests [Member]
	31/03/2018
Other equity [Abstract]	
Statement of changes in equity [Line items]	
Equity [Abstract]	
Other equity at end of period	0

[320000] Cash flow statement, indirect

Unless otherwise specified, all monetary values are in INR

	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	10,23,01,995	3,40,35,285	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	1,59,75,554	85,25,662	
Adjustments for decrease (increase) in inventories	-58,87,71,936	-12,53,89,542	
Adjustments for decrease (increase) in trade receivables, current	-2,03,83,869	-2,64,84,286	
Adjustments for decrease (increase) in other current assets	-104,22,49,122	-15,82,99,291	
Adjustments for other financial assets, non-current	(A) -4,99,32,944	(B) -1,58,12,977	
Adjustments for other financial assets, current	-3,61,09,493	-54,75,000	
Adjustments for increase (decrease) in trade payables, current	33,42,54,524	-12,53,27,573	
Adjustments for increase (decrease) in other current liabilities	-3,19,13,230	40,07,16,502	
Adjustments for depreciation and amortisation expense	1,38,01,973	29,40,633	
Adjustments for provisions, current	119,01,33,104	26,12,592	
Adjustments for other financial liabilities, current	3,25,12,632	1,87,53,548	
Adjustments for interest income	98,51,390	1,50,50,785	
Other adjustments for which cash effects are investing or financing cash flow	3,98,68,901	22,80,55,791	
Other adjustments to reconcile profit (loss)	(C) 10,10,202	(D) 2,02,500	
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	(E) -4,95,889	0	
Total adjustments for reconcile profit (loss)	-15,21,50,983	18,99,67,774	
Net cash flows from (used in) operations	-4,98,48,988	22,40,03,059	
Income taxes paid (refund)	4,68,09,639	1,52,43,950	
Other inflows (outflows) of cash	(F) -5,11,294	0	
Net cash flows from (used in) operating activities	-9,71,69,921	20,87,59,109	
Cash flows from used in investing activities [Abstract]			
Cash flows from losing control of subsidiaries or other businesses	(G) 4,95,889	0	
Purchase of property, plant and equipment	1,83,744	4,76,014	
Purchase of investment property	7,500	0	
Purchase of intangible assets	0	26,15,00,000	
Net cash flows from (used in) investing activities	3,04,645	-26,19,76,014	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	(H) 2,33,94,250	(I) 2,04,90,000	
Proceeds from issuing other equity instruments	(J) 1,33,92,500	0	
Payments of other equity instruments	10,10,202	2,02,500	
Proceeds from borrowings	6,71,13,798	2,75,90,680	
Interest paid	1,59,75,554	85,25,662	
Other inflows (outflows) of cash	(K) 80,72,494	(L) 1,50,50,785	
Net cash flows from (used in) financing activities	9,49,87,286	5,44,03,303	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-18,77,990	11,86,398	
Net increase (decrease) in cash and cash equivalents	-18,77,990	11,86,398	
Cash and cash equivalents cash flow statement at end of period	37,31,158	56,09,148	44,22,750

Footnotes

- (A)
- (B)
- (C)
- (D)
- (E)
- (F)
- (G)
- (H)
- (I)
- (J)
- (K)
- (L)

[610100] Notes - List of accounting policies

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of significant accounting policies [TextBlock]	Textual information (2) [See below]	Textual information (3) [See below]

Textual information (2)

Disclosure of significant accounting policies [Text Block]

CORPORATE INFORMATION

- 1.1. Panorama Studios International Limited (the 'Holding Company') was incorporated in India, under the Companies Act, 1956. The Holding Company and its subsidiaries, Panorama Studios Private Limited and Panorama Studios Distribution LLP, are within the Indian media and entertainment industry and is primarily engaged in the business of production and distribution of entertainment content. The Consolidated financial statements of the Group are for the year ended 31 March 2020 and are prepared in Indian Rupees being the functional currency.

1.2. ACCOUNTING POLICIES

Basis of Preparation of Accounts

The Consolidated financial statements have been prepared on the historical cost basis except for certain financial assets which, when applicable, have been measured at fair value amount.

The financial statements of the Group have been prepared in accordance with generally accepted accounting principles in India to comply with the Indian Accounting standards ('IND AS'), including the Accounting Standards notified under the relevant provisions of the Companies Act, 2013.

- a) All Income and Expenditure having a material bearing on the financial statements are recognized on accrual basis. In case of uncertainties in either aspect, revenue recognition is postponed to the time of realizing such claims.

The preparation of financial statements in conformity with Accounting Standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the end of financial statements, and the reported amounts of revenues and expenses during the year.

The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

Current versus non-current classification

The Group presents assets and liabilities in the balance sheet based on current/ non-current classification.

An asset is treated as current when it is:

Expected to be realized or intended to be sold or consumed in normal operating cycle; Expected to be realized within twelve months after the reporting period; Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period; held primarily for the purpose of trading; and Carrying current portion of non-current financial assets.

All other assets are classified as non-current.

- b)

A liability is current when:

It is expected to be settled in normal operating cycle; held primarily for the purpose of trading; It is due to be settled within twelve months

after the reporting period; There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period; or It includes current portion of non-current financial liabilities.

All other liabilities are classified as non-current.

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

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

Principles of Consolidation

The financial statements of the Subsidiaries used in consolidation are drawn up to the same reporting date as of the Holding Company.

The Group's Consolidated Financial Statements have been prepared on the following basis:

The Financial Statements of the Holding Company, its subsidiaries have been consolidated in compliance with Accounting Standard 21 - 'Consolidated Financial Statement' by adding, on a line-by-line basis, the values of the like items of assets, liabilities, income and expenses. Inter-Company balances and transactions and unrealized profit and losses have been fully eliminated.

The Financial statements have been prepared using uniform accounting policies for like transactions and other events in similar circumstances. The impact of change in accounting policies, if not material, has been ignored.

The share of profit/loss of associate company is accounted under the 'Equity Method' as defined in Accounting Standard 23 - 'Accounting for Investments in associates in consolidated financial statement', under which the share of profit/loss of associate company has been adjusted to the cost of investment. An associate is an enterprise in which the investor has significant influence and which is neither a subsidiary nor a joint venture.

The excess of the cost to the parent of its investments in a subsidiary / associate company over the parent's portion of equity at the date of which investment in the subsidiary / associate company is made, is recognized as 'Goodwill (on consolidation)'. When the cost to the parent of its investments in a subsidiary / associate company is less than the parent's portion of equity at the date of which investment in the subsidiary / associate company is made, the difference is treated as 'Capital Reserve (on consolidation)' in the consolidated financial statements.

c)

Minority Interest's share of net profit of consolidated subsidiaries for the year is identified and adjusted against the income of the group in order to arrive at the net income attributable to shareholders of the Group.

Minority interest's share of net assets of consolidated subsidiaries consists of the amount of equity attributable to minority shareholders at the dates on which investment in subsidiary company made and further movements in their share in the equity, subsequent to the dates of investments.

On disposal of a subsidiary, the attributable amount of goodwill is included in the determination of the profit and loss on disposal.

Following is the list of entities Consolidated under the Group:

Sr. No.	Name of Subsidiaries	Subsidiary w.e.f.	% of Holding as at 31.03.2020
1	Panorama Studios Private Limited	31 March 19	53.73%
2	Panorama Distribution LLP	02 July 19	51%

Foreign currencies

Functional and presentation currency: -

Items included in the financial statements of the Group are measured using the currency of the primary economic environment in which the entity operates ('the functional currency'). The financial statements are presented in Indian Rupees (₹), which is the Group's functional and presentation currency.

Transactions and balances: -

d)

Transactions in foreign currencies are translated at the rates of exchange prevailing on the dates of the transactions. Monetary assets and liabilities in foreign currencies are translated at the prevailing rates of exchange at the balance sheet date. Non-monetary items that are measured at historical cost in a foreign currency are translated at the exchange rate at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined.

Any exchange differences arising on the settlement of monetary items or on translating monetary items at rates different from those at which they were initially recorded are recognized in the statement of profit and loss in the period in which they arise. Non-monetary items carried at fair value that are denominated in foreign currencies are translated at rates prevailing at the date when the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

Fair value measurement

The Group's accounting policies and disclosures require the measurement of fair values for financial instruments. The Group has an established control framework with respect to the measurement of fair values. The management regularly reviews significant unobservable inputs and valuation adjustments.

All assets and liabilities for which fair value is measured or disclosed in the Financial Statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

e)

Level 1 - Quoted (unadjusted) market prices in active markets for identical assets or liabilities.

Level 2- Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly

observable.

Level 3 -Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

Property, plant and equipment

Property, plant and equipment are stated at cost, net of recoverable taxes, trade discount and rebates less accumulated depreciation and impairment losses, if any. Such cost includes purchase price, borrowing cost and any cost directly attributable to bringing the assets to its working condition for its intended use, net charges on foreign exchange contracts and arrangements arising from exchange rate variations attributable to the assets.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow the entity and the cost can be measured reliably.

f)

Depreciation on property, plant and equipment is provided using written down value method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

Gains or losses arising from derecognition of a property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is derecognised.

Impairment of non-financial assets - property, plant and equipment and intangible assets:

The Group assesses at each reporting dates as to whether there is any indication that any property, plant and equipment and intangible assets may be impaired. If any such indication exists the recoverable amount of an asset is estimated to determine the extent of impairment, if any.

- g) An impairment loss is recognized in the Statement of the Profit and Loss to the extent, asset's carrying amount exceeds its recoverable amount. The recoverable amount is higher of an asset's fair value less cost of disposal and value in use. Value in use is based on the estimated future cash flows, discounted to their present value using pre-tax discount rate that reflects current market assessments of the time value of money and risk specific to the assets.

The impairment loss recognised in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

Intangible - Film Rights (Negative Rights)

h)

Intangible Rights acquired by the Group are stated at cost and classified as Intangible assets. The Group amortises 5% of the cost every year on straight line basis. The above rate of amortisation can be further amended based on management estimates

Provisions and Contingencies

Provisions are recognized when the Group has a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

i)

Contingent liabilities are disclosed unless the possibility of outflow of resources is remote. Contingent assets are neither recognized nor disclosed in the financial statements.

Revenue Recognition

The Group recognizes revenue (net of sales related taxes) when the amount of revenue can be reliably measured; when it is probable that future economic benefits will flow to the entity; and when specific criteria have been met for the Group's activities, as described below.

Revenue from operation: -

- i) Sales/Realizations are recognized on delivery of film prints / positive tapes to customers as per terms of sale agreements.
 - ii) Share of overflow is recognized on accrual basis upon receipt of Statement from Licensee.
- j) Others: -
- iii) Interest income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.
 - iv) Dividend income is recognized when the right to receive dividend is established.

In the event Sales/Realizations are subject to certain conditions, eventualities and uncertainties, the Sales/Realizations are deemed to accrue as and when events take place or conditions are fulfilled or uncertainties are removed. Accordingly, such income is accounted only after the events take place or conditions are fulfilled or uncertainties are removed. This is in accordance with Accounting Standard in respect of recognition of revenue and prudential norms.

Inventories

i) Inventories of under production content (content under production or content under distribution) and content completed and not released are valued at cost. Production Cost comprises the cost of materials, cost of services, labour, borrowing costs & other expense including producer's marketing expenses and advances paid. Production cost get accumulated till the first theatrical or digital release of the content.

The Group amortises 80% of the cost of various rights, acquired or produced by it, on first theatrical or digital release of the content. The above rate of amortisation can be further amended based on management estimates.

The said amortisation pertaining to Domestic Theatrical Rights, International Theatrical Rights, Satellite Rights, Music Rights, Video Rights and others is made proportionately based on management estimate. In case the aforesaid rights are not exploited along with or prior to the first theatrical release, proportionate cost of the said right is carried forward to be written off as and when such right is commercially exploited. Balance 20% is amortised over the period of four years. The inventory, thus, comprises of unamortised cost of such content rights.

- k)
- The Group evaluates the realisable value and/or revenue potential of inventory on an annual basis and appropriate write down is made in cases where accelerated write down is warranted.

The borrowing cost directly attributable to a content being produced is capitalized as part of the cost of the content. In case of general borrowings, borrowing cost eligible for capitalisation for projects is determined by applying a borrowing rate to the expenditure on that content.

ii) The cost of acquisition of remake, dubbing & such other rights are carried at cost as inventory.

In case of sale, any part of such acquired rights, the cost is amortised based on management estimates.

Borrowing Cost

Borrowing costs directly attributable to the production of content, and acquisition or construction of qualifying assets are capitalized as part of cost of production of such content and assets, respectively.

l)

A qualifying asset is one that necessarily takes substantial period to get ready for its intended use.

All other borrowing costs are charged to statement of profit and loss account.

- m) Foreign Currency Transactions Transactions in foreign currencies are accounted at standard exchange rates. Current assets and current liabilities in foreign currencies are realigned with rates ruling on Balance Sheet date. Any gain/loss arising on realignment or realization is charged to the Profit and Loss Account. Any gain / loss arising on realignment or realization specifically attributable to a film is charged to the Profit and Loss Account in the year the sales / realization of the film is recognized.

Taxation

Taxation on profit and loss comprises current tax and deferred tax. Tax is recognized in the statement of profit and loss, except to the extent that it relates to items recognized directly in equity or other comprehensive income in which case tax impact is also recognized in equity or other comprehensive income.

Current tax is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted at the balance sheet date along with any adjustment relating to tax payable in previous years.

- n) Deferred income tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred income tax is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted at the balance sheet date and are expected to apply when the related deferred income tax asset is realized, or the deferred income tax liability is settled.

Deferred tax assets and deferred tax liabilities are offset when there is a legally enforceable right to set off assets against liabilities representing current tax and where the deferred tax assets and the deferred tax liabilities relate to taxes on income levied by the same governing taxation laws.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to utilize all or part of the deferred tax asset. Unrecognized deferred tax assets are re-assessed at each reporting date and are recognized to the extent that it has become probable that future taxable profits will available to utilize the deferred tax asset.

Financial instrument:

Financial assets

Initial recognition and measurement

The Group classifies financial instruments, or their component parts, on initial recognition as a financial asset, a financial liability or an equity instrument in accordance with the substance of the contractual arrangement. Financial instruments are recognized when the Group

becomes a party to the contractual provisions of the instrument. Financial instruments are recognized initially at fair value plus transactions

costs that are directly attributable to the acquisition or issue of the financial instrument, except for financial assets at fair value through statement of profit and loss, which are initially measured at fair value, excluding transaction costs (which is recognized in statement of profit and loss).

Subsequent Measurement

o)

Financial Assets at amortized cost:

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

Financial assets at fair value through other comprehensive income (FVTOCI):

A financial asset is subsequently measured at fair value through other comprehensive income if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets at fair value through statement of profit and loss (FVTPL):

Assets that do not meet the criteria for amortised cost or fair value through other comprehensive income (FVTOCI) are measured at fair value through profit or loss. Gain and losses on fair value of such instruments are recognised in statement of profit and loss. Interest income from these financial assets is included in other income.

Impairment of financial assets: -

The Group assesses on a forward-looking basis the expected credit losses associated with its assets carried at amortized cost and FVOCI. The impairment methodology applied depends on whether there has been a significant increase in credit risk.

Expected credit loss ('ECL') impairment loss allowance (or reversal) recognized during the period is recognized as income/ expense in the Statement of Profit and Loss (P&L). This amount is reflected under the head 'other expenses' in the P&L. The balance sheet presentation for various financial instruments is described below:

Financial assets measured as at amortized cost and other contractual revenue receivables - ECL is presented as an allowance, i.e., as an integral part of the measurement of those assets in the balance sheet. The allowance reduces the net carrying amount. Until the asset meets write-off criteria, the Group does not reduce impairment allowance from the gross carrying amount.

Financial Liabilities

Initial recognition and measurement

All financial liabilities are recognized initially at fair value and in case of loans and borrowings and payables, net of directly attributable cost. Fees of recurring nature are directly recognized in statement profit and loss as finance cost.

Subsequent measurement:

Financial liabilities are subsequently carried at amortized cost using the effective interest method. For trade and other payables maturing within one year from the balance sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

Loans and borrowings :-

After initial recognition, interest bearing loans and borrowings are subsequently measured at amortized cost using the effective interest rate (EIR) method. Gains and losses are recognized in statement of profit and loss when liabilities are derecognized. 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 as finance cost in the statement of statement of profit and loss.

De-recognition of financial instruments

The Group derecognizes a financial asset when contractual rights to the cash flows from the financial asset expire or it transfers the financial asset and the transfer qualifies for de-recognition under Ind AS 109. A financial liability (or a part of a financial liability) is derecognized from the Group's balance sheet when the obligation specified in the contract is discharged or cancelled or expires.

v. Offsetting of financial instruments

Financial assets and financial liabilities are offset, and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognized amounts and there is an intention to settle on a net basis, to realize the assets and settle the liabilities simultaneously.

Critical accounting estimates and judgements

- The preparation of the Group financial statements in conformity with Ind AS requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accounting disclosures, and the disclosure of contingent liabilities. Estimates and judgements are continuously evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods. Revisions to accounting estimates are recognized in the period in which the estimate is revised.
- p)

Other Accounting Policies

- q) These are consistent with the generally accepted accounting practices.

Textual information (3)

Disclosure of significant accounting policies [Text Block]

PANORAMA STUDIOS INTERNATIONAL LIMITED

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED

31 MARCH, 2019

CORPORATE INFORMATION

Panorama Studios International Limited (the 'Holding Company') was incorporated in India, under the Companies Act, 1956. The Holding Company and its subsidiary Panorama Studios Private Limited and the step-down subsidiary Panorama Studios Distribution LLP (the 1.1. LLP) are within the Indian media and entertainment industry and is primarily engaged in the business of production and distribution of entertainment content. The Consolidated financial statements of the Group are for the year ended 31 March 2019 and are prepared in Indian Rupees being the functional currency.

1.2. ACCOUNTING POLICIES

Basis of Preparation of Accounts

The Consolidated financial statements have been prepared on the historical cost basis except for certain financial assets which, when applicable, have been measured at fair value amount.

The financial statements of the Group have been prepared in accordance with generally accepted accounting principles in India to comply with the Indian Accounting standards ('IND AS'), including the Accounting Standards notified under the relevant provisions of the Companies Act, 2013.

- a) All Income and Expenditure having a material bearing on the financial statements are recognized on accrual basis. In case of uncertainties in either aspect, revenue recognition is postponed to the time of realizing such claims.

The preparation of financial statements in conformity with Accounting Standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the end of financial statements, and the reported amounts of revenues and expenses during the year.

The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

Current versus non-current classification

The Group presents assets and liabilities in the balance sheet based on current/ non-current classification.

An asset is treated as current when it is:

Expected to be realized or intended to be sold or consumed in normal operating cycle; Expected to be realized within twelve months after the reporting period; Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period; held primarily for the purpose of trading; and Carrying current portion of non-current financial assets.

All other assets are classified as non-current.

b)

A liability is current when:

It is expected to be settled in normal operating cycle; held primarily for the purpose of trading; It is due to be settled within twelve months after the reporting period; There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period; or It includes current portion of non-current financial liabilities.

All other liabilities are classified as non-current.

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

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

Principles of Consolidation

The financial statements of the Subsidiary Company and the step-down subsidiary LLP used in consolidation are drawn up to the same reporting date as of the Holding Company.

The Group's Consolidated Financial Statements have been prepared on the following basis:

The Financial Statements of the Holding Company, its subsidiary company and its step-down subsidiary LLP have been consolidated in compliance with Accounting Standard 21 - 'Consolidated Financial Statement' by adding, on a line-by-line basis, the values of the like items of assets, liabilities, income and expenses. Inter-Company balances and transactions and unrealized profit and losses have been fully eliminated.

The Financial statements have been prepared using uniform accounting policies for like transactions and other events in similar circumstances. The impact of change in accounting policies, if not material, has been ignored.

The share of profit/loss of associate company is accounted under the 'Equity Method' as defined in Accounting Standard 23 - 'Accounting for Investments in associates in consolidated financial statement', under which the share of profit/loss of associate company has been adjusted to the cost of investment. An associate is an enterprise in which the investor has significant influence and which is neither a subsidiary nor a joint venture.

The excess of the cost to the parent of its investments in a subsidiary / associate company over the parent's portion of equity at the date of which investment in the subsidiary / associate company is made, is recognized as 'Goodwill (on consolidation)'. When the cost to the parent of its investments in a subsidiary / associate company is less than the parent's portion of equity at the date of which investment in the subsidiary / associate company is made, the difference is treated as 'Capital Reserve (on consolidation)' in the consolidated financial statements.

c)

Minority Interest's share of net profit of consolidated subsidiaries for the year is identified and adjusted against the income of the group in order to arrive at the net income attributable to shareholders of the Group.

Minority interest's share of net assets of consolidated subsidiaries consists of the amount of equity attributable to minority shareholders at the dates on which investment in subsidiary company made and further movements in their share in the equity, subsequent to the dates of investments.

On disposal of a subsidiary, the attributable amount of goodwill is included in the determination of the profit and loss on disposal.

Following is the list of entities Consolidated under the Group:

Sr. No.	Name of Subsidiary	Subsidiary w.e.f.	% of Holding as at 31.03.2019
1	Panorama Studios Private Limited	31 March 18	53.73%
2	Panorama Distribution LLP (Step-down subsidiary)	7 March 18	51%

Foreign currencies

Functional and presentation currency: -

Items included in the financial statements of the Group are measured using the currency of the primary economic environment in which the entity operates ('the functional currency'). The financial statements are presented in Indian Rupees (₹), which is the Group's functional and presentation currency.

Transactions and balances: -

d)

Transactions in foreign currencies are translated at the rates of exchange prevailing on the dates of the transactions. Monetary assets and liabilities in foreign currencies are translated at the prevailing rates of exchange at the balance sheet date. Non-monetary items that are measured at historical cost in a foreign currency are translated at the exchange rate at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined.

Any exchange differences arising on the settlement of monetary items or on translating monetary items at rates different from those at which they were initially recorded are recognized in the statement of profit and loss in the period in which they arise. Non-monetary items carried at fair value that are denominated in foreign currencies are translated at rates prevailing at the date when the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

Fair value measurement

The Group's accounting policies and disclosures require the measurement of fair values for financial instruments. The Group has an established control framework with respect to the measurement of fair values. The management regularly reviews significant unobservable inputs and valuation adjustments.

All assets and liabilities for which fair value is measured or disclosed in the Financial Statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

e)

Level 1 - Quoted (unadjusted) market prices in active markets for identical assets or liabilities.

Level 2- Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.

Level 3 -Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

Property, plant and equipment

Property, plant and equipment are stated at cost, net of recoverable taxes, trade discount and rebates less accumulated depreciation and impairment losses, if any. Such cost includes purchase price, borrowing cost and any cost directly attributable to bringing the assets to its working condition for its intended use, net charges on foreign exchange contracts and arrangements arising from exchange rate variations attributable to the assets.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow the entity and the cost can be measured reliably.

f)

Depreciation on property, plant and equipment is provided using written down value method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

Gains or losses arising from derecognition of a property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is derecognised.

Impairment of non-financial assets - property, plant and equipment and intangible assets:

The Group assesses at each reporting dates as to whether there is any indication that any property, plant and equipment and intangible assets may be impaired. If any such indication exists the recoverable amount of an asset is estimated to determine the extent of impairment, if any.

g) An impairment loss is recognized in the Statement of the Profit and Loss to the extent, asset's carrying amount exceeds its recoverable amount. The recoverable amount is higher of an asset's fair value less cost of disposal and value in use. Value in use is based on the estimated future cash flows, discounted to their present value using pre-tax discount rate that reflects current market assessments of the time value of money and risk specific to the assets.

The impairment loss recognised in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

Inventories - Intangible - Film Rights

- i) Cost of Films under development or under production films are valued at actual amount spent, which includes amount paid, bills settled and advance paid for which bills are awaited and classified as Inventories
- h) ii) Total cost of production of under production film is charged to revenue on delivery of film prints / positive tapes to customers as per terms of sale agreements.
- iii) Other Intangible Rights acquired by the Group are stated at cost and classified as Intangible assets.

Provisions and Contingencies

Provisions are recognized when the Group has a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

- i) Contingent liabilities are disclosed unless the possibility of outflow of resources is remote. Contingent assets are neither recognized nor disclosed in the financial statements.

Revenue Recognition

The Group recognizes revenue (net of sales related taxes) when the amount of revenue can be reliably measured; when it is probable that future economic benefits will flow to the entity; and when specific criteria have been met for the Group's activities, as described below.

Revenue from operation: -

- i) Sales/Realizations are recognized on delivery of film prints / positive tapes to customers as per terms of sale agreements.
- j) In the event Sales/Realizations are subject to certain conditions, eventualities and uncertainties, the Sales/Realizations are deemed to accrue as and when events take place or conditions are fulfilled or uncertainties are removed. Accordingly, such income is accounted only after the events take place or conditions are fulfilled or uncertainties are removed. This is in accordance with Accounting Standard in respect of recognition of revenue and prudential norms.

Others: -

- ii) Interest income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.
- iii) Dividend income is recognized when the right to receive dividend is established.

- k) Foreign Currency Transactions Transactions in foreign currencies are accounted at standard exchange rates. Current assets and current liabilities in foreign currencies are realigned with rates ruling on Balance Sheet date. Any gain/loss arising on realignment or realization is charged to the Profit and Loss Account. Any gain / loss arising on realignment or realization specifically attributable to a film is charged to the Profit and Loss Account in the year the sales / realization of the film is recognized.

Taxation

Taxation on profit and loss comprises current tax and deferred tax. Tax is recognized in the statement of profit and loss, except to the extent that it relates to items recognized directly in equity or other comprehensive income in which case tax impact is also recognized in equity or

other comprehensive income.

Current tax is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted at the balance sheet date along with any adjustment relating to tax payable in previous years.

Deferred income tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred income tax is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted at the balance sheet date and are expected to apply when the related deferred income tax asset is realized, or the deferred income tax liability is settled.

1)

Deferred tax assets and deferred tax liabilities are offset when there is a legally enforceable right to set off assets against liabilities representing current tax and where the deferred tax assets and the deferred tax liabilities relate to taxes on income levied by the same governing taxation laws.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to utilize all or part of the deferred tax asset. Unrecognized deferred tax assets are re-assessed at each reporting date and are recognized to the extent that it has become probable that future taxable profits will be available to utilize the deferred tax asset.

Minimum alternate tax (MAT) paid in a year is charged to the Statement of Profit and Loss as current tax. MAT credit entitlement is recognized as a deferred tax asset only when and to the extent there is convincing evidence that the Group will pay normal income tax during the specified period, which is the period for which MAT credit is allowed to be carried forward. Such asset is reviewed at each Balance Sheet date and the carrying amount of the MAT credit asset is written down to the extent there is no longer a convincing evidence to the effect that the Group will pay normal income tax during the specified period.

Financial instrument:

Financial assets

De-recognition of financial instruments Initial recognition and measurement

The Group classifies financial instruments, or their component parts, on initial recognition as a financial asset, a financial liability or an equity instrument in accordance with the substance of the contractual arrangement. Financial instruments are recognized when the Group becomes a party to the contractual provisions of the instrument. Financial instruments are recognized initially at fair value plus transactions costs that are directly attributable to the acquisition or issue of the financial instrument, except for financial assets at fair value through statement of profit and loss, which are initially measured at fair value, excluding transaction costs (which is recognized in statement of profit and loss).

Subsequent Measurement

Financial Assets at amortized cost:

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

Financial assets at fair value through other comprehensive income (FVTOCI):

A financial asset is subsequently measured at fair value through other comprehensive income if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets at fair value through statement of profit and loss (FVTPL):

Assets that do not meet the criteria for amortised cost or fair value through other comprehensive income (FVTOCI) are measured at fair value through profit or loss. Gain and losses on fair value of such instruments are recognised in statement of profit and loss. Interest income from these financial assets is included in other income.

Impairment of financial assets: -

m) The Group assesses on a forward-looking basis the expected credit losses associated with its assets carried at amortized cost and FVOCI. The impairment methodology applied depends on whether there has been a significant increase in credit risk.

Expected credit loss ('ECL') impairment loss allowance (or reversal) recognized during the period is recognized as income/ expense in the Statement of Profit and Loss (P&L). This amount is reflected under the head 'other expenses' in the P&L. The balance sheet presentation for various financial instruments is described below:

Financial assets measured as at amortized cost and other contractual revenue receivables - ECL is presented as an allowance, i.e., as an integral part of the measurement of those assets in the balance sheet. The allowance reduces the net carrying amount. Until the asset meets write-off criteria, the Group does not reduce impairment allowance from the gross carrying amount.

Financial Liabilities

Initial recognition and measurement

All financial liabilities are recognized initially at fair value and in case of loans and borrowings and payables, net of directly attributable cost. Fees of recurring nature are directly recognized in statement profit and loss as finance cost.

Subsequent measurement:

Financial liabilities are subsequently carried at amortized cost using the effective interest method. For trade and other payables maturing within one year from the balance sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

Loans and borrowings :-

After initial recognition, interest bearing loans and borrowings are subsequently measured at amortized cost using the effective interest rate (EIR) method. Gains and losses are recognized in statement of profit and loss when liabilities are derecognized. 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 as finance cost in the statement of statement of profit and loss.

The Group derecognizes a financial asset when contractual rights to the cash flows from the financial asset expire or it transfers the financial asset and the transfer qualifies for de-recognition under Ind AS 109. A financial liability (or a part of a financial liability) is derecognized from the Group's balance sheet when the obligation specified in the contract is discharged or cancelled or expires.

Offsetting of financial instruments

Financial assets and financial liabilities are offset, and the net amount is reported in the balance sheet if there is a currently enforceable

legal right to offset the recognized amounts and there is an intention to settle on a net basis, to realize the assets and settle the liabilities simultaneously.

Critical accounting estimates and judgements

- n) The preparation of the Group financial statements in conformity with Ind AS requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accounting disclosures, and the disclosure of contingent liabilities. Estimates and judgements are continuously evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods. Revisions to accounting estimates are recognized in the period in which the estimate is revised.
- o) Other Accounting Policies These are consistent with the generally accepted accounting practices.

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

Unless otherwise specified, all monetary values are in 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 (4) [See below]	Textual information (5) [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 (6) [See below]	Textual information (7) [See below]

Textual information (4)

Statement of Ind AS compliance [Text Block]

Basis of Preparation of Accounts

The Consolidated financial statements have been prepared on the historical cost basis except for certain financial assets which, when applicable, have been measured at fair value amount.

The financial statements of the Group have been prepared in accordance with generally accepted accounting principles in India to comply with the Indian Accounting standards ('IND AS'), including the Accounting Standards notified under the relevant provisions of the Companies Act, 2013.

All Income and Expenditure having a material bearing on the financial statements are recognized on accrual basis. In case of uncertainties in either aspect, revenue recognition is postponed to the time of realizing such claims.

The preparation of financial statements in conformity with Accounting Standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the end of financial statements, and the reported amounts of revenues and expenses during the year.

The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

Textual information (5)

Statement of Ind AS compliance [Text Block]

Basis of Preparation of Accounts

The Consolidated financial statements have been prepared on the historical cost basis except for certain financial assets which, when applicable, have been measured at fair value amount.

The financial statements of the Group have been prepared in accordance with generally accepted accounting principles in India to comply with the Indian Accounting standards ('IND AS'), including the Accounting Standards notified under the relevant provisions of the Companies Act, 2013.

All Income and Expenditure having a material bearing on the financial statements are recognized on accrual basis. In case of uncertainties in either aspect, revenue recognition is postponed to the time of realizing such claims.

The preparation of financial statements in conformity with Accounting Standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the end of financial statements, and the reported amounts of revenues and expenses during the year.

The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

Textual information (6)

Disclosure of significant accounting policies [Text Block]

CORPORATE INFORMATION

- 1.1. Panorama Studios International Limited (the 'Holding Company') was incorporated in India, under the Companies Act, 1956. The Holding Company and its subsidiaries, Panorama Studios Private Limited and Panorama Studios Distribution LLP, are within the Indian media and entertainment industry and is primarily engaged in the business of production and distribution of entertainment content. The Consolidated financial statements of the Group are for the year ended 31 March 2020 and are prepared in Indian Rupees being the functional currency.

1.2. ACCOUNTING POLICIES

Basis of Preparation of Accounts

The Consolidated financial statements have been prepared on the historical cost basis except for certain financial assets which, when applicable, have been measured at fair value amount.

The financial statements of the Group have been prepared in accordance with generally accepted accounting principles in India to comply with the Indian Accounting standards ('IND AS'), including the Accounting Standards notified under the relevant provisions of the Companies Act, 2013.

- a) All Income and Expenditure having a material bearing on the financial statements are recognized on accrual basis. In case of uncertainties in either aspect, revenue recognition is postponed to the time of realizing such claims.

The preparation of financial statements in conformity with Accounting Standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the end of financial statements, and the reported amounts of revenues and expenses during the year.

The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

Current versus non-current classification

The Group presents assets and liabilities in the balance sheet based on current/ non-current classification.

An asset is treated as current when it is:

Expected to be realized or intended to be sold or consumed in normal operating cycle; Expected to be realized within twelve months after the reporting period; Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period; held primarily for the purpose of trading; and Carrying current portion of non-current financial assets.

All other assets are classified as non-current.

- b)

A liability is current when:

It is expected to be settled in normal operating cycle; held primarily for the purpose of trading; It is due to be settled within twelve months

after the reporting period; There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period; or It includes current portion of non-current financial liabilities.

All other liabilities are classified as non-current.

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

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

Principles of Consolidation

The financial statements of the Subsidiaries used in consolidation are drawn up to the same reporting date as of the Holding Company.

The Group's Consolidated Financial Statements have been prepared on the following basis:

The Financial Statements of the Holding Company, its subsidiaries have been consolidated in compliance with Accounting Standard 21 - 'Consolidated Financial Statement' by adding, on a line-by-line basis, the values of the like items of assets, liabilities, income and expenses. Inter-Company balances and transactions and unrealized profit and losses have been fully eliminated.

The Financial statements have been prepared using uniform accounting policies for like transactions and other events in similar circumstances. The impact of change in accounting policies, if not material, has been ignored.

The share of profit/loss of associate company is accounted under the 'Equity Method' as defined in Accounting Standard 23 - 'Accounting for Investments in associates in consolidated financial statement', under which the share of profit/loss of associate company has been adjusted to the cost of investment. An associate is an enterprise in which the investor has significant influence and which is neither a subsidiary nor a joint venture.

The excess of the cost to the parent of its investments in a subsidiary / associate company over the parent's portion of equity at the date of which investment in the subsidiary / associate company is made, is recognized as 'Goodwill (on consolidation)'. When the cost to the parent of its investments in a subsidiary / associate company is less than the parent's portion of equity at the date of which investment in the subsidiary / associate company is made, the difference is treated as 'Capital Reserve (on consolidation)' in the consolidated financial statements.

c)

Minority Interest's share of net profit of consolidated subsidiaries for the year is identified and adjusted against the income of the group in order to arrive at the net income attributable to shareholders of the Group.

Minority interest's share of net assets of consolidated subsidiaries consists of the amount of equity attributable to minority shareholders at the dates on which investment in subsidiary company made and further movements in their share in the equity, subsequent to the dates of investments.

On disposal of a subsidiary, the attributable amount of goodwill is included in the determination of the profit and loss on disposal.

Following is the list of entities Consolidated under the Group:

Sr. No.	Name of Subsidiaries	Subsidiary w.e.f.	% of Holding as at 31.03.2020
1	Panorama Studios Private Limited	31 March 19	53.73%
2	Panorama Distribution LLP	02 July 19	51%

Foreign currencies

Functional and presentation currency: -

Items included in the financial statements of the Group are measured using the currency of the primary economic environment in which the entity operates ('the functional currency'). The financial statements are presented in Indian Rupees (₹), which is the Group's functional and presentation currency.

Transactions and balances: -

d)

Transactions in foreign currencies are translated at the rates of exchange prevailing on the dates of the transactions. Monetary assets and liabilities in foreign currencies are translated at the prevailing rates of exchange at the balance sheet date. Non-monetary items that are measured at historical cost in a foreign currency are translated at the exchange rate at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined.

Any exchange differences arising on the settlement of monetary items or on translating monetary items at rates different from those at which they were initially recorded are recognized in the statement of profit and loss in the period in which they arise. Non-monetary items carried at fair value that are denominated in foreign currencies are translated at rates prevailing at the date when the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

Fair value measurement

The Group's accounting policies and disclosures require the measurement of fair values for financial instruments. The Group has an established control framework with respect to the measurement of fair values. The management regularly reviews significant unobservable inputs and valuation adjustments.

All assets and liabilities for which fair value is measured or disclosed in the Financial Statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

e)

Level 1 - Quoted (unadjusted) market prices in active markets for identical assets or liabilities.

Level 2- Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly

observable.

Level 3 -Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

Property, plant and equipment

Property, plant and equipment are stated at cost, net of recoverable taxes, trade discount and rebates less accumulated depreciation and impairment losses, if any. Such cost includes purchase price, borrowing cost and any cost directly attributable to bringing the assets to its working condition for its intended use, net charges on foreign exchange contracts and arrangements arising from exchange rate variations attributable to the assets.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow the entity and the cost can be measured reliably.

f)

Depreciation on property, plant and equipment is provided using written down value method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

Gains or losses arising from derecognition of a property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is derecognised.

Impairment of non-financial assets - property, plant and equipment and intangible assets:

The Group assesses at each reporting dates as to whether there is any indication that any property, plant and equipment and intangible assets may be impaired. If any such indication exists the recoverable amount of an asset is estimated to determine the extent of impairment, if any.

- g) An impairment loss is recognized in the Statement of the Profit and Loss to the extent, asset's carrying amount exceeds its recoverable amount. The recoverable amount is higher of an asset's fair value less cost of disposal and value in use. Value in use is based on the estimated future cash flows, discounted to their present value using pre-tax discount rate that reflects current market assessments of the time value of money and risk specific to the assets.

The impairment loss recognised in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

Intangible - Film Rights (Negative Rights)

h)

Intangible Rights acquired by the Group are stated at cost and classified as Intangible assets. The Group amortises 5% of the cost every year on straight line basis. The above rate of amortisation can be further amended based on management estimates

Provisions and Contingencies

Provisions are recognized when the Group has a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

i)

Contingent liabilities are disclosed unless the possibility of outflow of resources is remote. Contingent assets are neither recognized nor disclosed in the financial statements.

Revenue Recognition

The Group recognizes revenue (net of sales related taxes) when the amount of revenue can be reliably measured; when it is probable that future economic benefits will flow to the entity; and when specific criteria have been met for the Group's activities, as described below.

Revenue from operation: -

- i) Sales/Realizations are recognized on delivery of film prints / positive tapes to customers as per terms of sale agreements.
 - ii) Share of overflow is recognized on accrual basis upon receipt of Statement from Licensee.
- j) Others: -
- iii) Interest income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.
 - iv) Dividend income is recognized when the right to receive dividend is established.

In the event Sales/Realizations are subject to certain conditions, eventualities and uncertainties, the Sales/Realizations are deemed to accrue as and when events take place or conditions are fulfilled or uncertainties are removed. Accordingly, such income is accounted only after the events take place or conditions are fulfilled or uncertainties are removed. This is in accordance with Accounting Standard in respect of recognition of revenue and prudential norms.

Inventories

i) Inventories of under production content (content under production or content under distribution) and content completed and not released are valued at cost. Production Cost comprises the cost of materials, cost of services, labour, borrowing costs & other expense including producer's marketing expenses and advances paid. Production cost get accumulated till the first theatrical or digital release of the content.

The Group amortises 80% of the cost of various rights, acquired or produced by it, on first theatrical or digital release of the content. The above rate of amortisation can be further amended based on management estimates.

The said amortisation pertaining to Domestic Theatrical Rights, International Theatrical Rights, Satellite Rights, Music Rights, Video Rights and others is made proportionately based on management estimate. In case the aforesaid rights are not exploited along with or prior to the first theatrical release, proportionate cost of the said right is carried forward to be written off as and when such right is commercially exploited. Balance 20% is amortised over the period of four years. The inventory, thus, comprises of unamortised cost of such content rights.

- k)
- The Group evaluates the realisable value and/or revenue potential of inventory on an annual basis and appropriate write down is made in cases where accelerated write down is warranted.

The borrowing cost directly attributable to a content being produced is capitalized as part of the cost of the content. In case of general borrowings, borrowing cost eligible for capitalisation for projects is determined by applying a borrowing rate to the expenditure on that content.

- ii) The cost of acquisition of remake, dubbing & such other rights are carried at cost as inventory.

In case of sale, any part of such acquired rights, the cost is amortised based on management estimates.

Borrowing Cost

Borrowing costs directly attributable to the production of content, and acquisition or construction of qualifying assets are capitalized as part of cost of production of such content and assets, respectively.

l)

A qualifying asset is one that necessarily takes substantial period to get ready for its intended use.

All other borrowing costs are charged to statement of profit and loss account.

- m) Foreign Currency Transactions Transactions in foreign currencies are accounted at standard exchange rates. Current assets and current liabilities in foreign currencies are realigned with rates ruling on Balance Sheet date. Any gain/loss arising on realignment or realization is charged to the Profit and Loss Account. Any gain / loss arising on realignment or realization specifically attributable to a film is charged to the Profit and Loss Account in the year the sales / realization of the film is recognized.

Taxation

Taxation on profit and loss comprises current tax and deferred tax. Tax is recognized in the statement of profit and loss, except to the extent that it relates to items recognized directly in equity or other comprehensive income in which case tax impact is also recognized in equity or other comprehensive income.

Current tax is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted at the balance sheet date along with any adjustment relating to tax payable in previous years.

- n) Deferred income tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred income tax is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted at the balance sheet date and are expected to apply when the related deferred income tax asset is realized, or the deferred income tax liability is settled.

Deferred tax assets and deferred tax liabilities are offset when there is a legally enforceable right to set off assets against liabilities representing current tax and where the deferred tax assets and the deferred tax liabilities relate to taxes on income levied by the same governing taxation laws.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to utilize all or part of the deferred tax asset. Unrecognized deferred tax assets are re-assessed at each reporting date and are recognized to the extent that it has become probable that future taxable profits will available to utilize the deferred tax asset.

Financial instrument:

Financial assets

Initial recognition and measurement

The Group classifies financial instruments, or their component parts, on initial recognition as a financial asset, a financial liability or an equity instrument in accordance with the substance of the contractual arrangement. Financial instruments are recognized when the Group

becomes a party to the contractual provisions of the instrument. Financial instruments are recognized initially at fair value plus transactions

costs that are directly attributable to the acquisition or issue of the financial instrument, except for financial assets at fair value through statement of profit and loss, which are initially measured at fair value, excluding transaction costs (which is recognized in statement of profit and loss).

Subsequent Measurement

o)

Financial Assets at amortized cost:

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

Financial assets at fair value through other comprehensive income (FVTOCI):

A financial asset is subsequently measured at fair value through other comprehensive income if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets at fair value through statement of profit and loss (FVTPL):

Assets that do not meet the criteria for amortised cost or fair value through other comprehensive income (FVTOCI) are measured at fair value through profit or loss. Gain and losses on fair value of such instruments are recognised in statement of profit and loss. Interest income from these financial assets is included in other income.

Impairment of financial assets: -

The Group assesses on a forward-looking basis the expected credit losses associated with its assets carried at amortized cost and FVOCI. The impairment methodology applied depends on whether there has been a significant increase in credit risk.

Expected credit loss ('ECL') impairment loss allowance (or reversal) recognized during the period is recognized as income/ expense in the Statement of Profit and Loss (P&L). This amount is reflected under the head 'other expenses' in the P&L. The balance sheet presentation for various financial instruments is described below:

Financial assets measured as at amortized cost and other contractual revenue receivables - ECL is presented as an allowance, i.e., as an integral part of the measurement of those assets in the balance sheet. The allowance reduces the net carrying amount. Until the asset meets write-off criteria, the Group does not reduce impairment allowance from the gross carrying amount.

Financial Liabilities

Initial recognition and measurement

All financial liabilities are recognized initially at fair value and in case of loans and borrowings and payables, net of directly attributable cost. Fees of recurring nature are directly recognized in statement profit and loss as finance cost.

Subsequent measurement:

Financial liabilities are subsequently carried at amortized cost using the effective interest method. For trade and other payables maturing within one year from the balance sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

Loans and borrowings :-

After initial recognition, interest bearing loans and borrowings are subsequently measured at amortized cost using the effective interest rate (EIR) method. Gains and losses are recognized in statement of profit and loss when liabilities are derecognized. 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 as finance cost in the statement of statement of profit and loss.

De-recognition of financial instruments

The Group derecognizes a financial asset when contractual rights to the cash flows from the financial asset expire or it transfers the financial asset and the transfer qualifies for de-recognition under Ind AS 109. A financial liability (or a part of a financial liability) is derecognized from the Group's balance sheet when the obligation specified in the contract is discharged or cancelled or expires.

v. Offsetting of financial instruments

Financial assets and financial liabilities are offset, and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognized amounts and there is an intention to settle on a net basis, to realize the assets and settle the liabilities simultaneously.

Critical accounting estimates and judgements

- The preparation of the Group financial statements in conformity with Ind AS requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accounting disclosures, and the disclosure of contingent liabilities. Estimates and judgements are continuously evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods. Revisions to accounting estimates are recognized in the period in which the estimate is revised.
- p)

Other Accounting Policies

- q) These are consistent with the generally accepted accounting practices.

Textual information (7)

Disclosure of significant accounting policies [Text Block]

PANORAMA STUDIOS INTERNATIONAL LIMITED

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED

31 MARCH, 2019

CORPORATE INFORMATION

Panorama Studios International Limited (the 'Holding Company') was incorporated in India, under the Companies Act, 1956. The Holding Company and its subsidiary Panorama Studios Private Limited and the step-down subsidiary Panorama Studios Distribution LLP (the 1.1. LLP) are within the Indian media and entertainment industry and is primarily engaged in the business of production and distribution of entertainment content. The Consolidated financial statements of the Group are for the year ended 31 March 2019 and are prepared in Indian Rupees being the functional currency.

1.2. ACCOUNTING POLICIES

Basis of Preparation of Accounts

The Consolidated financial statements have been prepared on the historical cost basis except for certain financial assets which, when applicable, have been measured at fair value amount.

The financial statements of the Group have been prepared in accordance with generally accepted accounting principles in India to comply with the Indian Accounting standards ('IND AS'), including the Accounting Standards notified under the relevant provisions of the Companies Act, 2013.

- a) All Income and Expenditure having a material bearing on the financial statements are recognized on accrual basis. In case of uncertainties in either aspect, revenue recognition is postponed to the time of realizing such claims.

The preparation of financial statements in conformity with Accounting Standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the end of financial statements, and the reported amounts of revenues and expenses during the year.

The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

Current versus non-current classification

The Group presents assets and liabilities in the balance sheet based on current/ non-current classification.

An asset is treated as current when it is:

Expected to be realized or intended to be sold or consumed in normal operating cycle; Expected to be realized within twelve months after the reporting period; Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period; held primarily for the purpose of trading; and Carrying current portion of non-current financial assets.

All other assets are classified as non-current.

b)

A liability is current when:

It is expected to be settled in normal operating cycle; held primarily for the purpose of trading; It is due to be settled within twelve months after the reporting period; There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period; or It includes current portion of non-current financial liabilities.

All other liabilities are classified as non-current.

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

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

Principles of Consolidation

The financial statements of the Subsidiary Company and the step-down subsidiary LLP used in consolidation are drawn up to the same reporting date as of the Holding Company.

The Group's Consolidated Financial Statements have been prepared on the following basis:

The Financial Statements of the Holding Company, its subsidiary company and its step-down subsidiary LLP have been consolidated in compliance with Accounting Standard 21 - 'Consolidated Financial Statement' by adding, on a line-by-line basis, the values of the like items of assets, liabilities, income and expenses. Inter-Company balances and transactions and unrealized profit and losses have been fully eliminated.

The Financial statements have been prepared using uniform accounting policies for like transactions and other events in similar circumstances. The impact of change in accounting policies, if not material, has been ignored.

The share of profit/loss of associate company is accounted under the 'Equity Method' as defined in Accounting Standard 23 - 'Accounting for Investments in associates in consolidated financial statement', under which the share of profit/loss of associate company has been adjusted to the cost of investment. An associate is an enterprise in which the investor has significant influence and which is neither a subsidiary nor a joint venture.

The excess of the cost to the parent of its investments in a subsidiary / associate company over the parent's portion of equity at the date of which investment in the subsidiary / associate company is made, is recognized as 'Goodwill (on consolidation)'. When the cost to the parent of its investments in a subsidiary / associate company is less than the parent's portion of equity at the date of which investment in the subsidiary / associate company is made, the difference is treated as 'Capital Reserve (on consolidation)' in the consolidated financial statements.

c)

Minority Interest's share of net profit of consolidated subsidiaries for the year is identified and adjusted against the income of the group in order to arrive at the net income attributable to shareholders of the Group.

Minority interest's share of net assets of consolidated subsidiaries consists of the amount of equity attributable to minority shareholders at the dates on which investment in subsidiary company made and further movements in their share in the equity, subsequent to the dates of investments.

On disposal of a subsidiary, the attributable amount of goodwill is included in the determination of the profit and loss on disposal.

Following is the list of entities Consolidated under the Group:

Sr. No.	Name of Subsidiary	Subsidiary w.e.f.	% of Holding as at 31.03.2019
1	Panorama Studios Private Limited	31 March 18	53.73%
2	Panorama Distribution LLP (Step-down subsidiary)	7 March 18	51%

Foreign currencies

Functional and presentation currency: -

Items included in the financial statements of the Group are measured using the currency of the primary economic environment in which the entity operates ('the functional currency'). The financial statements are presented in Indian Rupees (₹), which is the Group's functional and presentation currency.

Transactions and balances: -

d)

Transactions in foreign currencies are translated at the rates of exchange prevailing on the dates of the transactions. Monetary assets and liabilities in foreign currencies are translated at the prevailing rates of exchange at the balance sheet date. Non-monetary items that are measured at historical cost in a foreign currency are translated at the exchange rate at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined.

Any exchange differences arising on the settlement of monetary items or on translating monetary items at rates different from those at which they were initially recorded are recognized in the statement of profit and loss in the period in which they arise. Non-monetary items carried at fair value that are denominated in foreign currencies are translated at rates prevailing at the date when the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

Fair value measurement

The Group's accounting policies and disclosures require the measurement of fair values for financial instruments. The Group has an established control framework with respect to the measurement of fair values. The management regularly reviews significant unobservable inputs and valuation adjustments.

All assets and liabilities for which fair value is measured or disclosed in the Financial Statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

e)

Level 1 - Quoted (unadjusted) market prices in active markets for identical assets or liabilities.

Level 2- Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.

Level 3 -Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

Property, plant and equipment

Property, plant and equipment are stated at cost, net of recoverable taxes, trade discount and rebates less accumulated depreciation and impairment losses, if any. Such cost includes purchase price, borrowing cost and any cost directly attributable to bringing the assets to its working condition for its intended use, net charges on foreign exchange contracts and arrangements arising from exchange rate variations attributable to the assets.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow the entity and the cost can be measured reliably.

f)

Depreciation on property, plant and equipment is provided using written down value method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

Gains or losses arising from derecognition of a property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is derecognised.

Impairment of non-financial assets - property, plant and equipment and intangible assets:

The Group assesses at each reporting dates as to whether there is any indication that any property, plant and equipment and intangible assets may be impaired. If any such indication exists the recoverable amount of an asset is estimated to determine the extent of impairment, if any.

g) An impairment loss is recognized in the Statement of the Profit and Loss to the extent, asset's carrying amount exceeds its recoverable amount. The recoverable amount is higher of an asset's fair value less cost of disposal and value in use. Value in use is based on the estimated future cash flows, discounted to their present value using pre-tax discount rate that reflects current market assessments of the time value of money and risk specific to the assets.

The impairment loss recognised in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

Inventories - Intangible - Film Rights

- i) Cost of Films under development or under production films are valued at actual amount spent, which includes amount paid, bills settled and advance paid for which bills are awaited and classified as Inventories
- h) ii) Total cost of production of under production film is charged to revenue on delivery of film prints / positive tapes to customers as per terms of sale agreements.
- iii) Other Intangible Rights acquired by the Group are stated at cost and classified as Intangible assets.

Provisions and Contingencies

Provisions are recognized when the Group has a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

- i) Contingent liabilities are disclosed unless the possibility of outflow of resources is remote. Contingent assets are neither recognized nor disclosed in the financial statements.

Revenue Recognition

The Group recognizes revenue (net of sales related taxes) when the amount of revenue can be reliably measured; when it is probable that future economic benefits will flow to the entity; and when specific criteria have been met for the Group's activities, as described below.

Revenue from operation: -

- i) Sales/Realizations are recognized on delivery of film prints / positive tapes to customers as per terms of sale agreements.
- j) In the event Sales/Realizations are subject to certain conditions, eventualities and uncertainties, the Sales/Realizations are deemed to accrue as and when events take place or conditions are fulfilled or uncertainties are removed. Accordingly, such income is accounted only after the events take place or conditions are fulfilled or uncertainties are removed. This is in accordance with Accounting Standard in respect of recognition of revenue and prudential norms.

Others: -

- ii) Interest income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.
- iii) Dividend income is recognized when the right to receive dividend is established.

- k) Foreign Currency Transactions Transactions in foreign currencies are accounted at standard exchange rates. Current assets and current liabilities in foreign currencies are realigned with rates ruling on Balance Sheet date. Any gain/loss arising on realignment or realization is charged to the Profit and Loss Account. Any gain / loss arising on realignment or realization specifically attributable to a film is charged to the Profit and Loss Account in the year the sales / realization of the film is recognized.

Taxation

Taxation on profit and loss comprises current tax and deferred tax. Tax is recognized in the statement of profit and loss, except to the extent that it relates to items recognized directly in equity or other comprehensive income in which case tax impact is also recognized in equity or

other comprehensive income.

Current tax is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted at the balance sheet date along with any adjustment relating to tax payable in previous years.

Deferred income tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred income tax is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted at the balance sheet date and are expected to apply when the related deferred income tax asset is realized, or the deferred income tax liability is settled.

1)

Deferred tax assets and deferred tax liabilities are offset when there is a legally enforceable right to set off assets against liabilities representing current tax and where the deferred tax assets and the deferred tax liabilities relate to taxes on income levied by the same governing taxation laws.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to utilize all or part of the deferred tax asset. Unrecognized deferred tax assets are re-assessed at each reporting date and are recognized to the extent that it has become probable that future taxable profits will be available to utilize the deferred tax asset.

Minimum alternate tax (MAT) paid in a year is charged to the Statement of Profit and Loss as current tax. MAT credit entitlement is recognized as a deferred tax asset only when and to the extent there is convincing evidence that the Group will pay normal income tax during the specified period, which is the period for which MAT credit is allowed to be carried forward. Such asset is reviewed at each Balance Sheet date and the carrying amount of the MAT credit asset is written down to the extent there is no longer a convincing evidence to the effect that the Group will pay normal income tax during the specified period.

Financial instrument:

Financial assets

De-recognition of financial instruments Initial recognition and measurement

The Group classifies financial instruments, or their component parts, on initial recognition as a financial asset, a financial liability or an equity instrument in accordance with the substance of the contractual arrangement. Financial instruments are recognized when the Group becomes a party to the contractual provisions of the instrument. Financial instruments are recognized initially at fair value plus transactions costs that are directly attributable to the acquisition or issue of the financial instrument, except for financial assets at fair value through statement of profit and loss, which are initially measured at fair value, excluding transaction costs (which is recognized in statement of profit and loss).

Subsequent Measurement

Financial Assets at amortized cost:

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

Financial assets at fair value through other comprehensive income (FVTOCI):

A financial asset is subsequently measured at fair value through other comprehensive income if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets at fair value through statement of profit and loss (FVTPL):

Assets that do not meet the criteria for amortised cost or fair value through other comprehensive income (FVTOCI) are measured at fair value through profit or loss. Gain and losses on fair value of such instruments are recognised in statement of profit and loss. Interest income from these financial assets is included in other income.

Impairment of financial assets: -

m) The Group assesses on a forward-looking basis the expected credit losses associated with its assets carried at amortized cost and FVOCI. The impairment methodology applied depends on whether there has been a significant increase in credit risk.

Expected credit loss ('ECL') impairment loss allowance (or reversal) recognized during the period is recognized as income/ expense in the Statement of Profit and Loss (P&L). This amount is reflected under the head 'other expenses' in the P&L. The balance sheet presentation for various financial instruments is described below:

Financial assets measured as at amortized cost and other contractual revenue receivables - ECL is presented as an allowance, i.e., as an integral part of the measurement of those assets in the balance sheet. The allowance reduces the net carrying amount. Until the asset meets write-off criteria, the Group does not reduce impairment allowance from the gross carrying amount.

Financial Liabilities

Initial recognition and measurement

All financial liabilities are recognized initially at fair value and in case of loans and borrowings and payables, net of directly attributable cost. Fees of recurring nature are directly recognized in statement profit and loss as finance cost.

Subsequent measurement:

Financial liabilities are subsequently carried at amortized cost using the effective interest method. For trade and other payables maturing within one year from the balance sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

Loans and borrowings :-

After initial recognition, interest bearing loans and borrowings are subsequently measured at amortized cost using the effective interest rate (EIR) method. Gains and losses are recognized in statement of profit and loss when liabilities are derecognized. 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 as finance cost in the statement of statement of profit and loss.

The Group derecognizes a financial asset when contractual rights to the cash flows from the financial asset expire or it transfers the financial asset and the transfer qualifies for de-recognition under Ind AS 109. A financial liability (or a part of a financial liability) is derecognized from the Group's balance sheet when the obligation specified in the contract is discharged or cancelled or expires.

Offsetting of financial instruments

Financial assets and financial liabilities are offset, and the net amount is reported in the balance sheet if there is a currently enforceable

legal right to offset the recognized amounts and there is an intention to settle on a net basis, to realize the assets and settle the liabilities simultaneously.

Critical accounting estimates and judgements

- n) The preparation of the Group financial statements in conformity with Ind AS requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accounting disclosures, and the disclosure of contingent liabilities. Estimates and judgements are continuously evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods. Revisions to accounting estimates are recognized in the period in which the estimate is revised.
- o) Other Accounting Policies These are consistent with the generally accepted accounting practices.

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

Unless otherwise specified, all monetary values are in INR

	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 INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]		Furniture and fixtures [Member]	
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned and leased 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	NA	NA	written down value method	written down value method
Useful lives or depreciation rates, property, plant and equipment	NA	NA	10years, 9.50%	10years, 9.50%
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 INR

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]		Vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	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	written down value method	written down value method	written down value method	written down value method
Useful lives or depreciation rates, property, plant and equipment	10years, 9.50%	10years, 9.50%	8 years, 11.88%	8 years, 11.88%
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 INR

Classes of property, plant and equipment [Axis]	Vehicles [Member]		Motor vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	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	written down value method	written down value method	written down value method	written down value method
Useful lives or depreciation rates, property, plant and equipment	8 years, 11.88%	8 years, 11.88%	8 years, 11.88%	8 years, 11.88%
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 INR

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]		Office equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2019 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	written down value method	written down value method	written down value method	written down value method
Useful lives or depreciation rates, property, plant and equipment	8 years, 11.88%	8 years, 11.88%	5 years , 19%	5 years , 19%
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]		Computer equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased 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	written down value method	written down value method	written down value method	written down value method
Useful lives or depreciation rates, property, plant and equipment	5 years , 19%	5 years , 19%	3 years, 31.67%	3 years, 31.67%
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Computer equipments [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	written down value method	written down value method
Useful lives or depreciation rates, property, plant and equipment	3 years, 31.67%	3 years, 31.67%
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 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	1,83,744	3,16,952		1,83,744
Acquisitions through business combinations, property, plant and equipment	0	27,53,481		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-7,26,973	-7,65,496		
Depreciation recognised as part of cost of other assets	0	-1,75,580		
Total Depreciation property plant and equipment	-7,26,973	-9,41,076		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
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]				
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, 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	-5,43,229	21,29,357		1,83,744
Property, plant and equipment at end of period	15,86,128	21,29,357	0	32,54,177

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

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis] Sub classes of property, plant and equipment [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Property, plant and equipment [Member]			
	Owned and leased assets [Member]			
	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	3,16,952			
Acquisitions through business combinations, property, plant and equipment	27,53,481			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			7,26,973	7,65,496
Depreciation recognised as part of cost of other assets			0	1,75,580
Total Depreciation property plant and equipment			7,26,973	9,41,076
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
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]				
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, 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	30,70,433		7,26,973	9,41,076
Property, plant and equipment at end of period	30,70,433	0	16,68,049	9,41,076

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

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]	Furniture and fixtures [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]		
	31/03/2018	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		5,650	6,350	
Acquisitions through business combinations, property, plant and equipment		0	23,53,912	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-4,36,348	-5,84,520	
Depreciation recognised as part of cost of other assets		0	-98,497	
Total Depreciation property plant and equipment		-4,36,348	-6,83,017	
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]				
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, 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		-4,30,698	16,77,245	
Property, plant and equipment at end of period	0	12,46,547	16,77,245	0

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

..(4)

Unless otherwise specified, all monetary values are in 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]
	01/04/2019 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	5,650	6,350		
Acquisitions through business combinations, property, plant and equipment	0	23,53,912		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				4,36,348
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				4,36,348
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
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]				
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, 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	5,650	23,60,262		4,36,348
Property, plant and equipment at end of period	23,65,912	23,60,262	0	11,19,365

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

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			5,650	6,350
Acquisitions through business combinations, property, plant and equipment			0	23,53,912
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	5,84,520		-4,36,348	-5,84,520
Depreciation recognised as part of cost of other assets	98,497		0	-98,497
Total Depreciation property plant and equipment	6,83,017		-4,36,348	-6,83,017
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
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]				
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, 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	6,83,017		-4,30,698	16,77,245
Property, plant and equipment at end of period	6,83,017	0	12,46,547	16,77,245

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

..(6)

Unless otherwise specified, all monetary values are in 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]		
	31/03/2018	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		5,650	6,350	
Acquisitions through business combinations, property, plant and equipment		0	23,53,912	
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]				
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, 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		5,650	23,60,262	
Property, plant and equipment at end of period	0	23,65,912	23,60,262	0

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

..(7)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			Vehicles [Member]
	Owned assets [Member]			Owned and leased assets [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]
	01/04/2019 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
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	4,36,348	5,84,520		-19,717
Depreciation recognised as part of cost of other assets	0	98,497		
Total Depreciation property plant and equipment	4,36,348	6,83,017		-19,717
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
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]				
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, 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	4,36,348	6,83,017		-19,717
Property, plant and equipment at end of period	11,19,365	6,83,017	0	56,240

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

..(8)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2018 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	85,000		0	85,000
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-9,043			
Total Depreciation property plant and equipment	-9,043			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
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]				
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, 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	75,957		0	85,000
Property, plant and equipment at end of period	75,957	0	85,000	85,000

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

..(9)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis] Sub classes of property, plant and equipment [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Vehicles [Member]			
	Gross carrying amount [Member]	Owned and leased assets [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		19,717	9,043	
Total Depreciation property plant and equipment		19,717	9,043	
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]				
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, 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		19,717	9,043	
Property, plant and equipment at end of period	0	28,760	9,043	0

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

..(10)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	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	85,000		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-19,717	-9,043		
Total Depreciation property plant and equipment	-19,717	-9,043		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
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]				
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, 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	-19,717	75,957		0
Property, plant and equipment at end of period	56,240	75,957	0	85,000

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

..(11)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	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	85,000			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			19,717	9,043
Total Depreciation property plant and equipment			19,717	9,043
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
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]				
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, 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	85,000		19,717	9,043
Property, plant and equipment at end of period	85,000	0	28,760	9,043

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

..(12)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Vehicles [Member]	Motor vehicles [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2018	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	85,000	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-19,717	-9,043	
Total Depreciation property plant and equipment		-19,717	-9,043	
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]				
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, 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		-19,717	75,957	
Property, plant and equipment at end of period	0	56,240	75,957	0

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

..(13)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
	Owned and leased assets [Member]			Accumulated depreciation and impairment [Member]
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	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	85,000		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				19,717
Total Depreciation property plant and equipment				19,717
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
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]				
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, 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	0	85,000		19,717
Property, plant and equipment at end of period	85,000	85,000	0	28,760

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

..(14)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	85,000
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	9,043		-19,717	-9,043
Total Depreciation property plant and equipment	9,043		-19,717	-9,043
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
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]				
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, 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	9,043		-19,717	75,957
Property, plant and equipment at end of period	9,043	0	56,240	75,957

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

..(15)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2018	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	85,000	
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]				
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, 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	85,000	
Property, plant and equipment at end of period	0	85,000	85,000	0

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

..(16)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			Office equipment [Member]
	Owned assets [Member]			Owned and leased assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	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
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	19,717	9,043		-82,040
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment	19,717	9,043		-82,040
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
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]				
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, 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	19,717	9,043		-82,040
Property, plant and equipment at end of period	28,760	9,043	0	99,561

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

..(17)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis] Sub classes of property, plant and equipment [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Office equipment [Member]			
	Owned and leased assets [Member]			
	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	1,46,202		0	1,46,202
Acquisitions through business combinations, property, plant and equipment	1,61,107		0	1,61,107
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-1,01,659			
Depreciation recognised as part of cost of other assets	-24,049			
Total Depreciation property plant and equipment	-1,25,708			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
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]				
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, 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	1,81,601		0	3,07,309
Property, plant and equipment at end of period	1,81,601	0	3,07,309	3,07,309

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

..(18)

Unless otherwise specified, all monetary values are in 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]	
	31/03/2018		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]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		82,040	1,01,659	
Depreciation recognised as part of cost of other assets		0	24,049	
Total Depreciation property plant and equipment		82,040	1,25,708	
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]				
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, 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		82,040	1,25,708	
Property, plant and equipment at end of period	0	2,07,748	1,25,708	0

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

..(19)

Unless otherwise specified, all monetary values are in 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]
	01/04/2019 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	1,46,202		0
Acquisitions through business combinations, property, plant and equipment	0	1,61,107		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-82,040	-1,01,659		
Depreciation recognised as part of cost of other assets	0	-24,049		
Total Depreciation property plant and equipment	-82,040	-1,25,708		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
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]				
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, 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	-82,040	1,81,601		0
Property, plant and equipment at end of period	99,561	1,81,601	0	3,07,309

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

..(20)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	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	1,46,202			
Acquisitions through business combinations, property, plant and equipment	1,61,107			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			82,040	1,01,659
Depreciation recognised as part of cost of other assets			0	24,049
Total Depreciation property plant and equipment			82,040	1,25,708
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
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]				
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, 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	3,07,309		82,040	1,25,708
Property, plant and equipment at end of period	3,07,309	0	2,07,748	1,25,708

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

..(21)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]	Computer equipments [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	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		1,78,094	79,400	
Acquisitions through business combinations, property, plant and equipment		0	2,38,462	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-1,88,868	-70,274	
Depreciation recognised as part of cost of other assets		0	-53,034	
Total Depreciation property plant and equipment		-1,88,868	-1,23,308	
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]				
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, 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		-10,774	1,94,554	
Property, plant and equipment at end of period	0	1,83,780	1,94,554	0

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

..(22)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis] Sub classes of property, plant and equipment [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Computer equipments [Member]			
	Owned and leased assets [Member]			Accumulated depreciation and impairment [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	1,78,094	79,400		
Acquisitions through business combinations, property, plant and equipment	0	2,38,462		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				1,88,868
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				1,88,868
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
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]				
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, 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	1,78,094	3,17,862		1,88,868
Property, plant and equipment at end of period	4,95,956	3,17,862	0	3,12,176

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

..(23)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2018 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			1,78,094	79,400
Acquisitions through business combinations, property, plant and equipment			0	2,38,462
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	70,274		-1,88,868	-70,274
Depreciation recognised as part of cost of other assets	53,034		0	-53,034
Total Depreciation property plant and equipment	1,23,308		-1,88,868	-1,23,308
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
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]				
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, 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	1,23,308		-10,774	1,94,554
Property, plant and equipment at end of period	1,23,308	0	1,83,780	1,94,554

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

..(24)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2018	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		1,78,094	79,400	
Acquisitions through business combinations, property, plant and equipment		0	2,38,462	
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]				
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, 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		1,78,094	3,17,862	
Property, plant and equipment at end of period	0	4,95,956	3,17,862	0

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

..(25)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		
	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	1,88,868	70,274	
Depreciation recognised as part of cost of other assets	0	53,034	
Total Depreciation property plant and equipment	1,88,868	1,23,308	
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]			
Retirements, property, plant and equipment	0	0	
Total disposals and retirements, 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	1,88,868	1,23,308	
Property, plant and equipment at end of period	3,12,176	1,23,308	0

[612100] Notes - Impairment of assets

Unless otherwise specified, all monetary values are in 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

Unless otherwise specified, all monetary values are in 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]		
Depreciation method, investment property, cost model	NA	NA
Useful lives or depreciation rates, investment property, cost model	NA	NA

[400800] Notes - Goodwill**Disclosure of reconciliation of changes in goodwill [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2020	31/03/2019
Disclosure of reconciliation of changes in goodwill [Abstract]		
Disclosure of reconciliation of changes in goodwill [Line items]		
Goodwill at end of period	0	0

Unless otherwise specified, all monetary values are in INR

	31/03/2020	31/03/2019
Disclosure of goodwill [TextBlock]		
Disclosure of reconciliation of changes in goodwill [Abstract]		
Goodwill at end of period	0	0

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	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 other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	26,15,00,000		0
Amortisation other intangible assets	-1,30,75,000	-21,75,137		
Revaluation increase (decrease), other intangible assets	0	0		0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	-1,30,75,000	25,93,24,863		0
Other intangible assets at end of period	24,62,49,863	25,93,24,863	0	26,15,00,000

Disclosure of detailed information about other intangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Gross carrying amount [Member]		Accumulated amortization 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 other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	26,15,00,000			
Amortisation other intangible assets			1,30,75,000	21,75,137
Revaluation increase (decrease), other intangible assets	0			
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	26,15,00,000		1,30,75,000	21,75,137
Other intangible assets at end of period	26,15,00,000	0	1,52,50,137	21,75,137

Disclosure of detailed information about other intangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]	Copyrights, patents and other operating rights [Member]		
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	Internally generated and other than internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization 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 other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	26,15,00,000	
Amortisation other intangible assets		-1,30,75,000	-21,75,137	
Revaluation increase (decrease), other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		-1,30,75,000	25,93,24,863	
Other intangible assets at end of period	0	24,62,49,863	25,93,24,863	0

Disclosure of detailed information about other intangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2019 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 other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	26,15,00,000		
Amortisation other intangible assets				1,30,75,000
Revaluation increase (decrease), other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	0	26,15,00,000		1,30,75,000
Other intangible assets at end of period	26,15,00,000	26,15,00,000	0	1,52,50,137

Disclosure of detailed information about other intangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [Member]			
	Internally generated and other than internally generated intangible assets [Member]		Internally generated intangible assets [Member]	
Sub classes of other intangible assets [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization 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 other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			0	26,15,00,000
Amortisation other intangible assets	21,75,137		-1,30,75,000	-21,75,137
Revaluation increase (decrease), other intangible assets			0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	21,75,137		-1,30,75,000	25,93,24,863
Other intangible assets at end of period	21,75,137	0	24,62,49,863	25,93,24,863

Disclosure of detailed information about other intangible assets [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 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]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	26,15,00,000	
Revaluation increase (decrease), other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		0	26,15,00,000	
Other intangible assets at end of period	0	26,15,00,000	26,15,00,000	0

Disclosure of detailed information about other intangible assets [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [Member]			Other intellectual property rights [Member]
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			Internally generated and other than internally generated intangible assets [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]
	01/04/2019 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 other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				0
Amortisation other intangible assets	1,30,75,000	21,75,137		-1,30,75,000
Revaluation increase (decrease), other intangible assets				0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	1,30,75,000	21,75,137		-1,30,75,000
Other intangible assets at end of period	1,52,50,137	21,75,137	0	24,62,49,863

Disclosure of detailed information about other intangible assets [Table]

..(8)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Other intellectual property rights [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	26,15,00,000		0	26,15,00,000
Amortisation other intangible assets	-21,75,137			
Revaluation increase (decrease), other intangible assets	0		0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	25,93,24,863		0	26,15,00,000
Other intangible assets at end of period	25,93,24,863	0	26,15,00,000	26,15,00,000

Disclosure of detailed information about other intangible assets [Table]

..(9)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Other intellectual property rights [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 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]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		1,30,75,000	21,75,137	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		1,30,75,000	21,75,137	
Other intangible assets at end of period	0	1,52,50,137	21,75,137	0

Disclosure of detailed information about other intangible assets [Table]

..(10)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Other intellectual property rights [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2019 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 other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	26,15,00,000		0
Amortisation other intangible assets	-1,30,75,000	-21,75,137		
Revaluation increase (decrease), other intangible assets	0	0		0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	-1,30,75,000	25,93,24,863		0
Other intangible assets at end of period	24,62,49,863	25,93,24,863	0	26,15,00,000

Disclosure of detailed information about other intangible assets [Table]

..(11)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Other intellectual property rights [Member]			
	Internally generated intangible assets [Member]			
	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
Sub classes of other intangible assets [Axis]				
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
	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 other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	26,15,00,000			
Amortisation other intangible assets			1,30,75,000	21,75,137
Revaluation increase (decrease), other intangible assets	0			
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	26,15,00,000		1,30,75,000	21,75,137
Other intangible assets at end of period	26,15,00,000	0	1,52,50,137	21,75,137

Disclosure of detailed information about other intangible assets [Table]

..(12)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Other intellectual property rights [Member]
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]
	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

Disclosure of additional information about other intangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]		Copyrights, patents and other operating rights [Member]	
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2019 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 other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	NA	NA	written down value method	written down value method
Useful lives or amortisation rates, other intangible assets	NA	NA	As per Companies Act, 2013	As per Companies Act, 2013
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of additional information about other intangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [Member]		Other intellectual property rights [Member]	
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]		Internally generated and other than internally generated intangible 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 other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	written down value method	written down value method	written down value method	written down value method
Useful lives or amortisation rates, other intangible assets	As per Companies Act, 2013	As per Companies Act, 2013	As per Companies Act, 2013	As per Companies Act, 2013
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of additional information about other intangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Other intellectual property rights [Member]	
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about other intangible assets [Abstract]		
Disclosure of additional information about other intangible assets [Line items]		
Amortisation method, other intangible assets	written down value method	written down value method
Useful lives or amortisation rates, other intangible assets	As per Companies Act, 2013	As per Companies Act, 2013
Whether other intangible assets are stated at revalued amount	No	No

Unless otherwise specified, all monetary values are in 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

[401000] Notes - Biological assets other than bearer plants

Unless otherwise specified, all monetary values are in INR

	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 INR

Classes of financial assets [Axis]	Financial assets at fair value, class [Member]		Equity investments [Member]	
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets, 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	8,89,400	8,81,900	8,89,400	8,81,900
Financial assets, at fair value	8,89,400	8,81,900	8,89,400	8,81,900
Description of other financial assets at amortised cost class	NA	NA	NA	NA
Description of other financial assets at fair value class	Shares of Nirmal Ujjwal Co-Op Soc Ltd:881900 and Capital with NY Cinemas LLP: :7500	Shares of Nirmal Ujjwal Co-Op Soc Ltd	Shares of Nirmal Ujjwal Co-Op Soc Ltd:881900 and Capital with NY Cinemas LLP: :7500	Shares of Nirmal Ujjwal Co-Op Soc Ltd

Disclosure of financial assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Equity investments [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [Member]	
	01/04/2019 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	8,89,400	8,81,900	8,89,400	8,81,900
Financial assets, at fair value	8,89,400	8,81,900	8,89,400	8,81,900
Description of other financial assets at amortised cost class	NA	NA	NA	NA
Description of other financial assets at fair value class	Shares of Nirmal Ujjwal Co-Op Soc Ltd:881900 and Capital with NY Cinemas LLP: :7500	Shares of Nirmal Ujjwal Co-Op Soc Ltd	Shares of Nirmal Ujjwal Co-Op Soc Ltd:881900 and Capital with NY Cinemas LLP: :7500	Shares of Nirmal Ujjwal Co-Op Soc Ltd

Disclosure of financial liabilities [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of financial liabilities [Axis]	Financial liabilities at fair value, class [Member]			
	Financial liabilities at fair value through profit or loss, category [Member]		Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
Categories of financial liabilities [Axis]	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	81,20,13,743	38,00,79,554	81,20,13,743	38,00,79,554
Financial liabilities, at fair value	81,20,13,743	38,00,79,554	81,20,13,743	38,00,79,554

[400400] Notes - Non-current investments

Details of non-current investments [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of non-current investments [Axis]	Investment1		Investment2
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020
Non-current investments [Abstract]			
Disclosure of details of non-current investments [Abstract]			
Details of non-current investments [Line items]			
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Other non-current investments
Class of non-current investments	Other investments	Other investments	Other investments
Non-current investments	8,81,900	8,81,900	7,500
Name of body corporate in whom investment has been made	Shares of Nirmal Ujjwal Co-Op Soc Ltd	Shares of Nirmal Ujjwal Co-Op Soc Ltd	Capital with NY Cinemas LLP
Number of shares of non-current investment made in body corporate	[shares] 88,190	[shares] 88,190	[shares] 7,500

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of notes on non-current investments explanatory [TextBlock]	Textual information (8) [See below]	Textual information (9) [See below]
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	8,89,400	8,81,900
Aggregate provision for diminution in value of non-current investments	0	0

Textual information (8)

Disclosure of notes on non-current investments explanatory [Text Block]

5. INVESTMENTS

Non-current investments

Investment carried at fair value through
profit & loss account

Equity instruments (Unquoted, fully paid up)

Shares of Nirmal Ujjwal Co-Op Soc Ltd

881,900

881,900

Investment in LLP (Unquoted)

Capital with NY Cinemas LLP

7,500

NIL

889,400

881,900

Textual information (9)

Disclosure of notes on non-current investments explanatory [Text Block]

4. INVESTMENTS

Non-current investments

Investment carried at fair value through
profit & loss account

Equity instruments (Unquoted, fully paid up)

Shares of Nirmal Ujjwal Co-Op Soc Ltd

8,81,900

8,81,900

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

Unless otherwise specified, all monetary values are in 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	-9,71,69,921	20,87,59,109
Net cash flows from (used in) operating activities	-9,71,69,921	20,87,59,109
Net cash flows from (used in) investing activities, continuing operations	3,04,645	-26,19,76,014
Net cash flows from (used in) investing activities	3,04,645	-26,19,76,014
Net cash flows from (used in) financing activities, continuing operations	9,49,87,286	5,44,03,303
Net cash flows from (used in) financing activities	9,49,87,286	5,44,03,303

[400100] Notes - Equity share capital**Disclosure of classes of equity share capital [Table]**

..(1)

Unless otherwise specified, all monetary values are in 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
Number of shares authorised	[shares] 1,60,00,000	[shares] 55,00,000		[shares] 1,60,00,000
Value of shares authorised	16,00,00,000	5,50,00,000		16,00,00,000
Number of shares issued	[shares] 75,76,750	[shares] 54,50,000		[shares] 75,76,750
Value of shares issued	7,57,67,500	5,45,00,000		7,57,67,500
Number of shares subscribed and fully paid	[shares] 75,76,750	[shares] 54,50,000		[shares] 75,76,750
Value of shares subscribed and fully paid	7,57,67,500	5,45,00,000		7,57,67,500
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] 75,76,750	[shares] 54,50,000		[shares] 75,76,750
Total value of shares subscribed	7,57,67,500	5,45,00,000		7,57,67,500
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 75,76,750	[shares] 54,50,000		[shares] 75,76,750
Value of shares called	7,57,67,500	5,45,00,000		7,57,67,500
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	7,57,67,500	5,45,00,000		7,57,67,500
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] 54,50,000		[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] 21,26,750	[shares] 0		[shares] 21,26,750
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 arising out of conversion of securities	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 21,26,750	[shares] 54,50,000		[shares] 21,26,750
Decrease in number of shares during period [Abstract]				
Number of shares bought back or treasury shares	[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] 21,26,750	[shares] 54,50,000		[shares] 21,26,750
Number of shares outstanding at end of period	[shares] 75,76,750	[shares] 54,50,000	[shares] 0	[shares] 75,76,750
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	5,45,00,000		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	2,12,67,500	0		2,12,67,500
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
Total aggregate amount of increase in equity share capital during period	2,12,67,500	5,45,00,000		2,12,67,500
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	2,12,67,500	5,45,00,000		2,12,67,500
Equity share capital at end of period	7,57,67,500	5,45,00,000	0	7,57,67,500
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
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 during last five years	[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
Aggregate number of shares bought back during last five years	[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
Number of shares proposed to be issued	[shares] 0	[shares] 0		[shares] 0
Share premium for shares to be allotted	0	0		0
Type of share				Equity

Disclosure of classes of equity share capital [Table]

..(2)

Unless otherwise specified, all monetary values are in 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	
Number of shares authorised	[shares] 55,00,000	
Value of shares authorised	5,50,00,000	
Number of shares issued	[shares] 54,50,000	
Value of shares issued	5,45,00,000	
Number of shares subscribed and fully paid	[shares] 54,50,000	
Value of shares subscribed and fully paid	5,45,00,000	
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] 54,50,000	
Total value of shares subscribed	5,45,00,000	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 54,50,000	
Value of shares called	5,45,00,000	
Calls unpaid [Abstract]		
Calls unpaid by directors and officers [Abstract]		
Calls unpaid by directors	0	
Calls unpaid by officers	0	
Total calls unpaid by directors and officers	0	
Calls unpaid by others	0	
Total calls unpaid	0	
Forfeited shares	0	
Forfeited shares reissued	0	
Value of shares paid-up	5,45,00,000	
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] 54,50,000	
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] 54,50,000	
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] 54,50,000	
Number of shares outstanding at end of period	[shares] 54,50,000	[shares] 0
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	5,45,00,000	
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	
Total aggregate amount of increase in equity share capital during period	5,45,00,000	
Decrease in equity share capital during period [Abstract]		
Decrease in amount of treasury shares or shares bought back	0	
Other decrease in amount of shares	0	
Total decrease in equity share capital during period	0	
Total increase (decrease) in share capital	5,45,00,000	
Equity share capital at end of period	5,45,00,000	0
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	
Amount 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	
Original paid-up value of forfeited shares	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	
Application money received for allotment of securities and due for refund, interest accrued	0	
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	
Number of shares proposed to be issued	[shares] 0	
Share premium for shares to be allotted	0	
Type of share	Equity	

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Name of shareholder [Axis]		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	Equity	Equity	Equity
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity	Equity	Equity	Equity
Name of shareholder			Kumar Mangat Pathak	Kumar Mangat Pathak
Permanent account number of shareholder			AACPP1107H	AACPP1107H
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company			[shares] 28,17,929	[shares] 20,67,929
Percentage of shareholding in company			37.00%	38.00%

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

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	Shareholder 2 [Member]	
Name of shareholder [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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	Abhishek Pathak	Abhishek Pathak
Permanent account number of shareholder	ANKPP6545Q	ANKPP6545Q
Country of incorporation or residence of shareholder	INDIA	INDIA
Number of shares held in company	[shares] 21,46,250	[shares] 14,80,000
Percentage of shareholding in company	28.00%	28.00%

Unless otherwise specified, all monetary values are in INR

	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 shareholders of company	347	441
Number of allottees in case of preferential allotment	30	0

[400300] Notes - Borrowings**Classification of borrowings [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
	Term loans from banks [Member]		Rupee term loans from banks [Member]	
Classification of borrowings [Axis]	Secured borrowings [Member]		Secured 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	1,93,33,435	2,02,96,287	1,93,33,435	2,02,96,287

Classification of borrowings [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Other loans and advances [Member]		Other loans and advances, others [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured 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	-1,29,40,130	-1,09,93,364	-1,29,40,130	-1,09,93,364

Classification of borrowings [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Intercompany borrowings [Member]		Loans and advances from related parties [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	13,52,00,739	8,55,14,362	6,82,45,905	2,74,11,557

Classification of borrowings [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Loans and advances from others [Member]		Other loans and advances [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	6,82,45,905	2,74,11,557	4,12,39,329	6,36,83,404

Classification of borrowings [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]	
Classification of borrowings [Axis]	Other loans and advances, others [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]	
	31/03/2020	31/03/2019
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [Line items]		
Borrowings	4,12,39,329	6,36,83,404

[612700] Notes - Income taxes**Disclosure of temporary difference, unused tax losses and unused tax credits [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Unused tax credits [Member]		
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Deferred tax relating to items credited (charged) directly to equity	0	0	
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]			
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]			
Deferred tax assets and liabilities [Abstract]			
Deferred tax assets	84,952	8,63,306	0
Deferred tax liabilities	2,43,26,663	0	0
Net deferred tax liability (assets)	2,42,41,711	-8,63,306	0
Net deferred tax assets and liabilities [Abstract]			
Net deferred tax assets	84,952	8,63,306	
Net deferred tax liabilities	2,43,26,663	0	
Deferred tax expense (income) [Abstract]			
Deferred tax expense (income)			
Deferred tax expense (income) recognised in profit or loss	2,51,05,017	-8,63,306	
Reconciliation of changes in deferred tax liability (assets) [Abstract]			
Changes in deferred tax liability (assets) [Abstract]			
Deferred tax expense (income) recognised in profit or loss	2,51,05,017	-8,63,306	
Deferred tax relating to items credited (charged) directly to equity	0	0	
Aggregated income tax relating to components of other comprehensive income	0	0	
Increase (decrease) through business combinations, deferred tax liability (assets)	0	0	
Increase (decrease) through loss of control of subsidiary, deferred tax liability (assets)	0	0	
Increase (decrease) through net exchange differences, deferred tax liability (assets)	0	0	
Total increase (decrease) in deferred tax liability (assets)	2,51,05,017	-8,63,306	
Deferred tax liability (assets) at end of period	2,42,41,711	-8,63,306	0
Description of other temporary differences	0	0	

Unless otherwise specified, all monetary values are in 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]		
Current tax expense (income)	6,80,865	1,52,74,473
Adjustments for current tax of prior periods	-16,67,337	1,04,139
Total current tax expense (income) and adjustments for current tax of prior periods	-9,86,472	1,53,78,612
Deferred tax expense (income) relating to origination and reversal of temporary differences	2,52,36,074	-1,29,730
Total tax expense (income)	2,42,49,602	1,52,48,882
Current and deferred tax relating to items charged or credited directly to equity [Abstract]		
Income tax relating to components of other comprehensive income [Abstract]		
Others income tax relating to components of other comprehensive income that will be reclassified to profit or loss	0	0
Disclosure of temporary difference, unused tax losses and unused tax credits [TextBlock]		
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]		
Deferred tax assets and liabilities [Abstract]		
Net deferred tax assets and liabilities [Abstract]		
Deferred tax expense (income) [Abstract]		
Reconciliation of changes in deferred tax liability (assets) [Abstract]		
Changes in deferred tax liability (assets) [Abstract]		
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Tax expense (income) at applicable tax rate	6,80,865	1,52,74,473
Other tax effects for reconciliation between accounting profit and tax expense (income)	2,35,68,737	-25,591
Total tax expense (income)	2,42,49,602	1,52,48,882

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

Unless otherwise specified, all monetary values are in 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

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

Unless otherwise specified, all monetary values are in 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 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 liabilities, others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other current liabilities, others [Axis]	Five	Two		four
	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	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	1,15,173	3,50,64,263	3,33,52,905	36,05,002
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Book overdraft (excess cheque issued)	Statutory dues payable	Statutory dues payable	Other current liabilities
Other current liabilities, others	1,15,173	3,50,64,263	3,33,52,905	36,05,002

Other current liabilities, others [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Other current liabilities, others [Axis]	four	one		three
	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	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	35,70,350	1,29,40,130	1,09,93,364	42,68,22,043
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Other current liabilities	Current maturities of long term borrowing	Current maturities of long term borrowing	Trade advances
Other current liabilities, others	35,70,350	1,29,40,130	1,09,93,364	42,68,22,043

Other current liabilities, others [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Other current liabilities, others [Axis]	three
	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	46,03,66,111
Other current liabilities, others [Abstract]	
Other current liabilities, others [Line items]	
Description of other current liabilities, others	Trade advances
Other current liabilities, others	46,03,66,111

Other non-current financial assets, others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of other non-current financial assets others [Axis]	A	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current financial assets notes [Abstract]		
Other non-current financial assets [Abstract]		
Other non-current financial assets, others	46,25,000	43,75,000
Other non-current financial assets, others [Abstract]		
Other non-current financial assets, others [Line items]		
Description other non-current financial assets, others	other Asset	Financial Asset
Other non-current financial assets, others	46,25,000	43,75,000

Other current financial liabilities, others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other current financial liabilities, others [Axis]	A		B	
	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 financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	13,92,386	5,16,826	4,73,58,619	1,37,36,722
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Interest due but not paid	Interest due but not paid	Security Deposit	Security Deposit
Other current financial liabilities, others	13,92,386	5,16,826	4,73,58,619	1,37,36,722

Other current financial liabilities, others [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Other current financial liabilities, others [Axis]	C	
	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 financial liabilities notes [Abstract]		
Other current financial liabilities [Abstract]		
Other current financial liabilities, others	25,15,175	45,00,000
Other current financial liabilities, others [Abstract]		
Other current financial liabilities, others [Line items]		
Description of other current financial liabilities, others	Balance of partners current account	Balance of partners current account
Other current financial liabilities, others	25,15,175	45,00,000

Other current financial assets others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other current financial assets others [Axis]	A	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]		
Other current financial assets [Abstract]		
Other current financial assets others	3,69,92,500	0
Other current financial assets others [Abstract]		
Other current financial assets others [Line items]		
Description other current financial assets others	Balances with LLP	Balances with LLP
Other current financial assets others	3,69,92,500	0

Disclosure of breakup of provisions [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [Line items]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision other employee related liabilities	19,18,297	10,49,851	86,420	55,348
Total provisions for employee benefits	19,18,297	10,49,851	86,420	55,348
Provision for corporate tax [Abstract]				
Provision for other tax			12,27,318	28,94,656
Total provision for corporate tax			12,27,318	28,94,656
CSR expenditure provision	0	0	0	0
Provision for abandonment cost			(A) 119,07,40,979	(B) 15,07,393
Total provisions	19,18,297	10,49,851	119,20,54,717	44,57,397

Footnotes

(A)

(B)

Other current assets others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other current assets others [Axis]	One		Two
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	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	3,06,74,392	7,17,315	118,12,66,729
Other current assets others [Abstract]			
Other current assets others [Line items]			
Description of other current assets others	other	other	Revenue earned but not billed
Other current assets, others	3,06,74,392	7,17,315	118,12,66,729

Details of loans [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
	Loans given other related parties [Member]		Other loans, others [Member]	
Classification of loans [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	14,13,500	74,41,640	9,57,57,710	12,95,98,471
Allowance for bad and doubtful loans	0	0	0	0
Total loans	14,13,500	74,41,640	9,57,57,710	12,95,98,471
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Loans due by others	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

Subclassification of trade receivables [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
	Classification of assets based on security [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	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	13,63,25,728	11,59,41,859	(A) 13,63,25,728	(B) 11,59,41,859
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	13,63,25,728	11,59,41,859	13,63,25,728	11,59,41,859
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Footnotes

(A)

(B)

Classification of inventories [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Company inventories [Member]		Work-in-progress [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
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	76,42,89,960	17,55,18,025	76,42,89,960	17,55,18,025
Mode of valuation	actual amount spent	actual amount spent	actual amount spent	actual amount spent

Details of advances [Table]

..(1)

Unless otherwise specified, all monetary values are in 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]	Secured considered good [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of notes on advances [Abstract]		
Disclosure of advances [Abstract]		
Disclosure of advances [Line items]		
Advances	7,13,63,398	24,03,38,083
Nature of other advance	Advances recoverable in cash or kind or for value to be recd: and Advances for film rights	Advances recoverable in cash or kind or for value to be recd: and Advances for film rights
Details of advance due by directors other officers or others [Abstract]		
Advance due by directors	0	0
Advance due by other officers	0	0
Total advance due by directors other officers or others	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]		
Advance due by firms in which any director is partner	0	0
Advance due by private companies in which any director is director	0	0
Advance due by private companies in which any director is member	0	0
Total advance due by firms or companies in which any director is partner or director	0	0

Unless otherwise specified, all monetary values are in 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 other non-current financial assets	46,25,000	43,75,000
Advances, non-current	0	0
Total other non-current assets	0	0
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	0	0
Other deposits with banks	19,61,747	32,88,529
Total balance with banks	19,61,747	32,88,529
Cash on hand	17,69,411	23,20,619
Total cash and cash equivalents	37,31,158	56,09,148
Total cash and bank balances	37,31,158	56,09,148
Balances held with banks to extent held as margin money	0	0
Balances held with banks to extent held as security against borrowings	0	0
Balances held with banks to extent held as guarantees	0	0
Balances held with banks to extent held against other commitments	0	0
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
Security deposits	57,91,560	56,41,560
Total other current financial assets	4,27,84,060	56,41,560
Advances, current	(A) 7,13,63,398	(B) 24,03,38,083
Total other current assets	128,33,04,519	24,10,55,398
Nature of other provisions	Provisions for expenses	Provisions for expenses
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	5,12,66,180	1,87,53,548
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	0	0
Total other current liabilities	47,84,31,438	50,83,97,903

Footnotes

(A)

(B)

[401200] Notes - Additional disclosures on balance sheet

Unless otherwise specified, all monetary values are in 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]			
Additional balance sheet notes [Abstract]			
Contingent liabilities and commitments [Abstract]			
Classification of contingent liabilities [Abstract]			
Claims against company not acknowledged as debt	0	0	
Guarantees	0	0	
Other money for which company is contingently liable	0	0	
Total contingent liabilities	0	0	
Classification of commitments [Abstract]			
Estimated amount of contracts remaining to be executed on capital account and not provided for	0	0	
Uncalled liability on shares and other investments partly paid	0	0	
Other commitments	0	0	
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 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]			

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	21,12,88,363	9,73,25,345	
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	

[611800] Notes - Revenue

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of revenue [TextBlock]	Textual information (10) [See below]	Textual information (11) [See below]

Textual information (10)

Disclosure of revenue [Text Block]

Revenue Recognition

The Group recognizes revenue (net of sales related taxes) when the amount of revenue can be reliably measured; when it is probable that future economic benefits will flow to the entity; and when specific criteria have been met for the Group's activities, as described below.

Revenue from operation: -

i) Sales/Realizations are recognized on delivery of film prints / positive tapes to customers as per terms of sale agreements.

ii) Share of overflow is recognized on accrual basis upon receipt of Statement from Licensee.

Others: -

iii) Interest income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

iv) Dividend income is recognized when the right to receive dividend is established.

In the event Sales/Realizations are subject to certain conditions, eventualities and uncertainties, the Sales/Realizations are deemed to accrue as and when events take place or conditions are fulfilled or uncertainties are removed. Accordingly, such income is accounted only after the events take place or conditions are fulfilled or uncertainties are removed. This is in accordance with Accounting Standard in respect of recognition of revenue and prudential norms.

Textual information (11)

Disclosure of revenue [Text Block]

Revenue Recognition

The Group recognizes revenue (net of sales related taxes) when the amount of revenue can be reliably measured; when it is probable that future economic benefits will flow to the entity; and when specific criteria have been met for the Group's activities, as described below.

Revenue from operation: -

i) Sales/Realizations are recognized on delivery of film prints / positive tapes to customers as per terms of sale agreements.

In the event Sales/Realizations are subject to certain conditions, eventualities and uncertainties, the Sales/Realizations are deemed to accrue as and when events take place or conditions are fulfilled or uncertainties are removed. Accordingly, such income is accounted only after the events take place or conditions are fulfilled or uncertainties are removed. This is in accordance with Accounting Standard in respect of recognition of revenue and prudential norms.

Others: -

ii) Interest income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

iii) Dividend income is recognized when the right to receive dividend is established.

[612400] Notes - Service concession arrangements

Unless otherwise specified, all monetary values are in 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 INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No

[612600] Notes - Employee benefits

Disclosure of net defined benefit liability (assets) [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]		
Net defined benefit liability (assets) [Axis]	Present value of defined benefit obligation [Member]		
Defined benefit plans categories [Axis]	A		
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of net defined benefit liability (assets) [Abstract]			
Disclosure of net defined benefit liability (assets) [Line items]			
Description of type of plan	Gratuity	Gratuity	
Changes in net defined benefit liability (assets) [Abstract]			
Current service cost, net defined benefit liability (assets)	3,04,414	11,05,199	
Interest expense (income), net defined benefit liability (assets)	83,810		
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]			
Actuarial losses (gains) arising from changes in demographic assumptions, net defined benefit liability (assets)	(A) -2,74,849		
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	-2,36,445		
Total loss (gain) on remeasurement, net defined benefit liability (assets)	-5,11,294		
Total increase (decrease) in net defined benefit liability (assets)	8,99,518	11,05,199	
Net defined benefit liability (assets) at end of period	20,04,717	11,05,199	0

(A)

Disclosure of defined benefit plans [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
Defined benefit plans categories [Axis]	A	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of defined benefit plans [Abstract]		
Disclosure of defined benefit plans [Line items]		
Description of type of plan	Gratuity	Gratuity
Surplus (deficit) in plan [Abstract]		
Defined benefit obligation, at present value	20,04,717	11,05,199
Plan assets, at fair value	0	0
Net surplus (deficit) in plan	-20,04,717	-11,05,199
Actuarial assumption of discount rates	7.00%	8.00%

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of employee benefits [TextBlock]	Textual information (12) [See below]	Textual information (13) [See below]
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	Yes	Yes
Disclosure of net defined benefit liability (assets) [TextBlock]		

Textual information (12)

Disclosure of employee benefits [Text Block]

41. EMPLOYEE BENEFIT

Defined Contribution Plans

The Group does not have, nor does it require under any statute to have, any short / long term Defined Contribution Plan for Employees.

Defined Benefit Plan (Unfunded)

A general description of the Employees Benefit Plan:

The Group has an obligation towards gratuity, a unfunded benefit retirement plan covering eligible employees. The plan provides for lump sum payment to vested employees at retirement/death while in employment or on termination of the employment of an amount equivalent to 15 days salary payable for each completed year of service or part thereof in excess of six months. Vesting occurs upon completion of five years of service.

Gratuity Disclosure Statement as Per Indian Accounting Standard 19 (Ind AS 19) For the year 01-04-2019 to 31-03-2020

	Current Year	Previous Year
Assumptions		
Expected Return on Plan Assets	N.A.	N.A.
Rate of Discounting		
-- Panorama Studios Private Limited	6.04%	7.59%
-- Panorama Studios Distribution LLP	6.59%	7.48%
Rate of Salary Increase	8.00%	8.00%
Rate of Employee Turnover	For Service Less than 4 years : 20.00% p.a. and For Service 5 years and above : 5.00% p.a.	For Service Less than 4 years : 20.00% p.a. and For Service 5 years and above : 5.00% p.a.
Mortality Rate During Employment	Indian Assured Lives Mortality (2006-08)	Indian Assured Lives Mortality (2006-08)
Mortality Rate After Employment	N.A.	N.A.
Table Showing Change in the Present Value of Defined Benefit Obligation		
Present Value of Benefit Obligation at the Beginning of the year	1,105,199	-
Interest Cost	83,810	-
Current Service Cost	304,414	1,105,199
Past Service Cost - Incurred During the year	-	-
Liability Transferred In/ Acquisitions	-	-
(Liability Transferred Out/ Divestments)	-	-
(Gains)/ Losses on Curtailment	-	-
(Liabilities Extinguished on Settlement)	-	-
(Benefit Paid Directly by the Employer)	-	-
(Benefit Paid From the Fund)	-	-
The Effect Of Changes in Foreign Exchange Rates	-	-
Actuarial (Gains)/Losses on Obligations - Due to Change in Demographic Assumptions	-	-
Actuarial (Gains)/Losses on Obligations - Due to Change in Financial Assumptions	236,445	-
Actuarial (Gains)/Losses on Obligations - Due to Experience Adjustment	274,849	-
Present Value of Benefit Obligation at the End of the year	2,004,717	1,105,199

41. EMPLOYEE BENEFIT (Contd.)

Table Showing Change in the Fair Value of Plan Assets

Fair Value of Plan Assets at the Beginning of the year	-	-
Interest Income	-	-

Contributions by the Employer	-	-
Expected Contributions by the Employees	-	-
Assets Transferred In/Acquisitions	-	-
(Assets Transferred Out/ Divestments)	-	-
(Benefit Paid from the Fund)	-	-
(Assets Distributed on Settlements)	-	-
(Expenses and Tax for managing the Benefit Obligations- paid from the fund)	-	-
Effects of Asset Ceiling	-	-
The Effect Of Changes In Foreign Exchange Rates	-	-
Return on Plan Assets, Excluding Interest Income	-	-
Fair Value of Plan Assets at the End of the year	-	-
Actual Return on Plan Assets		
Interest Income	-	-
Return on Plan Assets, Excluding Interest Income	-	-
Actual Return on Plan Assets	-	-
Net Interest Cost for Current Period		
Present Value of Benefit Obligation at the Beginning	1,105,199	-
(Fair Value of Plan Assets at the Beginning)	-	-
Net Liability/(Asset) at the Beginning	1,105,199	-
Interest Cost	83,810	-
(Interest Income)	-	-
Net Interest Cost for Current year	83,810	-
Expenses Recognized in the Statement of Profit or Loss for Current Year		
Current Service Cost	304,414	1,105,199
Net Interest Cost	83,810	-
Past Service Cost - Recognized	-	-
(Gains)/Losses on Curtailments And Settlements	-	-
Expenses Recognized in the Statement of Profit or Loss	388,224	1,105,199
Expenses Recognized in the Statement of Other Comprehensive Income for Current Year		
Actuarial (Gains)/Losses on Obligation For the Period	511,294	-
Return on Plan Assets, Excluding Interest Income	-	-
Subtotal	511,294	-
Expenses Recognized in Other Comprehensive Income	511,294	-
Amount Recognized in the Balance Sheet		
(Present Value of Benefit Obligation at the end of the Year)	(2,004,717)	(1,105,199)
Fair Value of Plan Assets at the end of the Year	-	-
Funded Status (Surplus/ (Deficit))	(2,004,717)	(1,105,199)
Net (Liability)/Asset Recognized in the Balance Sheet	(2,004,717)	(1,105,199)
41. EMPLOYEE BENEFIT (Contd.)		
Date of Valuation	31 March 2020	31 March 2019
Defined Benefit Obligation	2,004,717	1,105,199
Funding Status	Unfunded	Unfunded
Fund Balance	N.A.	N.A.
Current Liability	86,420	55,348
Non - Current Liability	1,918,297	1,049,851
Balance Sheet Reconciliation		
Opening Net Liability	1,105,199	-
Expense Recognized in Statement of Profit or Loss	388,224	1,105,199
Expense Recognized in Other Comprehensive Income	511,294	-
Net Liability/(Asset) Transfer In	-	-
Net (Liability)/Asset Transfer Out	-	-
(Benefit Paid Directly by the Employer)	-	-

(Employer's Contribution)	-	-
Net Liability/(Asset) Recognized in the Balance Sheet	2,004,717	1,105,199
Category of Assets		
Government of India Assets	-	-
State Government Securities	-	-
Special Deposits Scheme	-	-
Corporate Bonds	-	-
Cash And Cash Equivalents	-	-
Insurance fund	-	-
Other	-	-
Total	-	-

Maturity Analysis of the Benefit Payments: From the Employer

Projected Benefits Payable in Future Years From the Date of Reporting

1st Following Year	86,420	55,348
2nd Following Year	584,638	56,837
3rd Following Year	58,550	394,540
4th Following Year	68,823	37,916
5th Following Year	74,398	43,339
Sum of Years 6 To 10	408,817	236,917
Sum of Years 11 and above	2,823,935	1,829,056

Other Details

No of Active Members	36	32
Per Month Salary For Active Members	967,042	758,413
Weighted Average Duration of Defined Benefit Obligation		
-- Panorama Studios Private Limited	12	10
-- Panorama Studios Distribution LLP	14	11
Average Expected Future Service		
-- Panorama Studios Private Limited	9	9
-- Panorama Studios Distribution LLP	7	7
Defined Benefit Obligation (DBO)	2,004,717	1,105,199
DBO Non Vested Employees	239,000	70,299
DBO Vested Employees	1,765,717	1,034,900
Expected Contribution For Next Year (12 Months)	-	-

41. EMPLOYEE BENEFIT (Contd; 1/2)

Sensitivity Analysis

Defined Benefit Obligation on Current Assumptions	2,004,717	1,105,199
Delta Effect of +1% Change in Rate of Discounting	(170,246)	(86,023)
Delta Effect of -1% Change in Rate of Discounting	198,918	101,558
Delta Effect of +1% Change in Rate of Salary Increase	146,836	75,317
Delta Effect of -1% Change in Rate of Salary Increase	(133,139)	(69,964)
Delta Effect of +1% Change in Rate of Employee Turnover	(18,604)	(1,923)
Delta Effect of -1% Change in Rate of Employee Turnover	18,534	1,176

The sensitivity analysis have been determined based on reasonably possible changes of the respective assumptions occurring at the end of the reporting period, while holding all other assumptions constant.

The sensitivity analysis presented above may not be representative of the actual change in the defined benefit obligation as it is unlikely that the change in assumptions would occur in isolation of one another as some of the assumptions may be correlated.

Furthermore, in presenting the above sensitivity analysis, the present value of the defined benefit obligation has been calculated using the projected unit credit method at the end of the reporting period, which is the same method as applied in calculating the defined benefit obligation as recognised in the balance sheet.

There is no change in the methods and assumptions used in preparing the sensitivity analysis from previous year.

Notes

Actuarial Gains/ Losses are accounted for immediately in the Other Comprehensive Income.

Salary escalation & attrition rate are considered as advised by the Group; they appear to be in line with the industry practice considering promotion and demand & supply of the employees.

Qualitative Disclosures

Para 139 (a) Characteristics of defined benefit plan

The Group has a defined benefit gratuity plan in India (unfunded). The Group's defined benefit gratuity plan is a final salary plan for employees.

Gratuity is paid from Group as and when it becomes due and is paid as per Group scheme for Gratuity.

41. EMPLOYEE BENEFIT (Contd; 1/2)

Para 139 (b) Risks associated with defined benefit plan

Gratuity is a defined benefit plan and Group is exposed to the Following Risks:

Interest rate risk: A fall in the discount rate which is linked to the G.Sec. Rate will increase the present value of the liability requiring higher provision.

Salary Risk: The present value of the defined benefit plan liability is calculated by reference to the future salaries of members. As such, an increase in the salary of the members more than assumed level will increase the plan's liability.

Asset Liability Matching Risk: The plan faces the ALM risk as to the matching cash flow. Group has to manage pay-out based on pay as you go basis from own funds.

Mortality risk: Since the benefits under the plan is not payable for life time and payable till retirement age only, plan does not have any longevity risk.

Para 139 (c) Characteristics of defined benefit plans

During the year, there were no plan amendments, curtailments and settlements.

Para 147 (a)

Gratuity plan is unfunded.

Textual information (13)

Disclosure of employee benefits [Text Block]

29. EMPLOYEE BENEFIT

Defined Contribution Plans

Group does not have, nor does it require under any statute to have, any short / long term Defined Contribution Plan for Employees.

Defined Benefit Plan (Unfunded)

A general description of the Employees Benefit Plan:

The Group has an obligation towards gratuity, a unfunded benefit retirement plan covering eligible employees. The plan provides for lump sum payment to vested employees at retirement/death while in employment or on termination of the employment of an amount equivalent to 15 days salary payable for each completed year of service or part thereof in excess of six months. Vesting occurs upon completion of five years of service.

Gratuity Disclosure Statement as Per Indian Accounting Standard 19 (Ind AS 19) For The Period 01-04-2018 to 31-03-2019

Assumptions (Closing Period)

Expected Return on Plan Assets	N.A.
Rate of Discounting	7.59%
Rate of Salary Increase	8.00%
Rate of Employee Turnover	For Service Less than 4 years : 20.00% p.a. and For Service 5 years and above : 5.00% p.a.
Mortality Rate During Employment	Indian Assured Lives Mortality (2006-08)
Mortality Rate After Employment	N.A.
Table Showing Change in the Present Value of Defined Benefit Obligation	
Present Value of Benefit Obligation at the Beginning of the Period	-
Interest Cost	-
Current Service Cost	11,05,199
Past Service Cost - Incurred During the Period	-
Liability Transferred In/ Acquisitions	-
(Liability Transferred Out/ Divestments)	-
(Gains)/ Losses on Curtailment	-
(Liabilities Extinguished on Settlement)	-
(Benefit Paid Directly by the Employer)	-
(Benefit Paid From the Fund)	-
The Effect Of Changes in Foreign Exchange Rates	-
Actuarial (Gains)/Losses on Obligations - Due to Change in Demographic Assumptions	-
Actuarial (Gains)/Losses on Obligations - Due to Change in Financial Assumptions	-
Actuarial (Gains)/Losses on Obligations - Due to Experience Adjustment	-
Present Value of Benefit Obligation at the End of the Period	11,05,199
Expenses Recognized in the Statement of Profit or Loss for Current Period	
Current Service Cost	11,05,199
Net Interest Cost	-
Past Service Cost - Recognized	-
(Expected Contributions by the Employees)	-
(Gains)/Losses on Curtailments And Settlements	-
Net Effect of Changes in Foreign Exchange Rates	-

Change in Asset Ceiling	-
Expenses Recognized in the Statement of Profit or Loss	11,05,199
PANORAMA STUDIOS INTERNATIONAL LIMITED	
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019	
29. EMPLOYEE BENEFIT (Contd.)	
Expenses Recognized in the Statement of Other Comprehensive Income for Current Period	
Actuarial (Gains)/Losses on Obligation For the Period	-
Return on Plan Assets, Excluding Interest Income	-
Subtotal	-
Expenses Recognized in Other Comprehensive Income	-
Amount Recognized in the Balance Sheet	
(Present Value of Benefit Obligation at the end of the Period)	(11,05,199)
Fair Value of Plan Assets at the end of the Period	-
Funded Status (Surplus/ (Deficit))	(11,05,199)
Net (Liability)/Asset Recognized in the Balance Sheet	(11,05,199)
Defined Benefit Obligation	11,05,199
Funding Status	Unfunded
Fund Balance	N.A.
Current Liability	55,348
Non - Current Liability	10,49,851
Balance Sheet Reconciliation	
Opening Net Liability	-
Expense Recognized in Statement of Profit or Loss	11,05,199
Expense Recognized in Other Comprehensive Income	-
Net Liability/(Asset) Transfer In	-
Net (Liability)/Asset Transfer Out	-
(Benefit Paid Directly by the Employer)	-
(Employer's Contribution)	-
Net Liability/(Asset) Recognized in the Balance Sheet	11,05,199
Maturity Analysis of the Benefit Payments: From the Employer	
Projected Benefits Payable in Future Years From the Date of Reporting	
1st Following Year	55,348
2nd Following Year	56,837
3rd Following Year	3,94,540
4th Following Year	37,916
5th Following Year	43,339
Sum of Years 6 To 10	2,36,917
Sum of Years 11 and above	18,29,056
Other Details	
Weighted Average Duration of Defined Benefit Obligation	
- Subsidiary Company	10
- Step Down Subsidiary LLP	11
Average Expected Future Service	
- Subsidiary Company	9
- Step Down Subsidiary LLP	7
Defined Benefit Obligation (DBO)	11,05,199
DBO Non Vested Employees	70,299
DBO Vested Employees	10,34,900
Expected Contribution For Next Year (12 Months)	-

PANORAMA STUDIOS INTERNATIONAL LIMITED

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

29. EMPLOYEE BENEFIT (Contd.)

Sensitivity Analysis

Defined Benefit Obligation on Current Assumptions	11,05,199
Delta Effect of +1% Change in Rate of Discounting	(86,023)
Delta Effect of -1% Change in Rate of Discounting	1,01,558
Delta Effect of +1% Change in Rate of Salary Increase	75,317
Delta Effect of -1% Change in Rate of Salary Increase	(69,964)
Delta Effect of +1% Change in Rate of Employee Turnover	(1,923)
Delta Effect of -1% Change in Rate of Employee Turnover	1,176
Delta Effect of +1% Change in Medical Cost Inflation	-
Delta Effect of -1% Change in Medical Cost Inflation	-

The sensitivity analysis have been determined based on reasonably possible changes of the respective assumptions occurring at the end of the reporting period, while holding all other assumptions constant.

The sensitivity analysis presented above may not be representative of the actual change in the defined benefit obligation as it is unlikely that the change in assumptions would occur in isolation of one another as some of the assumptions may be correlated.

Furthermore, in presenting the above sensitivity analysis, the present value of the defined benefit obligation has been calculated using the projected unit credit method at the end of the reporting period, which is the same method as applied in calculating the defined benefit obligation as recognised in the balance sheet.

Notes

Actuarial Gains/ Losses are accounted for immediately in the Other Comprehensive Income.

Group have conducted Actuarial Valuation of Gratuity for first time, so full cost is booked as Current Service Cost in the year.

Salary escalation & attrition rate are considered as advised by the Group; they appear to be in line with the industry practice considering promotion and demand & supply of the employees.

Qualitative Disclosures

Para 139 (a) Characteristics of defined benefit plan

The Group has a defined benefit gratuity plan in India (unfunded). The Group's defined benefit gratuity plan is a final salary plan for employees.

Gratuity is paid from Group as and when it becomes due and is paid as per Group scheme for Gratuity.

Para 139 (b) Risks associated with defined benefit plan

Gratuity is a defined benefit plan and Group is exposed to the Following Risks:

Interest rate risk: A fall in the discount rate which is linked to the G.Sec. Rate will increase the present value of the liability requiring higher provision.

Salary Risk: The present value of the defined benefit plan liability is calculated by reference to the future salaries of members. As such, an increase in the salary of the members more than assumed level will increase the plan's liability.

Asset Liability Matching Risk: The plan faces the ALM risk as to the matching cash flow. Group has to manage pay-out based on pay as you go basis from own funds.

Mortality risk: Since the benefits under the plan is not payable for life time and payable till retirement age only, plan does not have any longevity risk.

Para 139 (c) Characteristics of defined benefit plans

During the year, there were no plan amendments, curtailments and settlements.

Para 147 (a)

Gratuity plan is unfunded.

[612800] Notes - Borrowing costs

Unless otherwise specified, all monetary values are in 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

[612200] Notes - Leases

Unless otherwise specified, all monetary values are in 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
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 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 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

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

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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 INR

Miscellaneous other operating revenues [Axis]	One	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	7,23,75,942	11,02,79,442
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues [LineItems]		
Description of miscellaneous other operating revenues	Other operating income	Other operating income
Miscellaneous other operating revenues	7,23,75,942	11,02,79,442

Unless otherwise specified, all monetary values are in 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	306,59,02,675	12,41,66,433
Other operating revenues	7,23,75,942	11,02,79,442
Other operating revenues	7,23,75,942	11,02,79,442
Total revenue from operations other than finance company	313,82,78,617	23,44,45,875
Disclosure of revenue from operations for finance company [Abstract]		
Revenue from interest	0	0
Revenue from other financial services	0	0
Total revenue from operations finance company	0	0
Total revenue from operations	313,82,78,617	23,44,45,875
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	7,23,75,942	11,02,79,442
Total other operating revenues	7,23,75,942	11,02,79,442
Total other operating revenues	7,23,75,942	11,02,79,442
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues	7,23,75,942	11,02,79,442
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on non-current investments [Abstract]		
Interest on other non-current investments	75,62,110	1,50,50,785
Total interest income on non-current investments	75,62,110	1,50,50,785
Total interest income	75,62,110	1,50,50,785
Dividend income [Abstract]		
Dividend income non-current investments [Abstract]		
Dividend income non-current investments from others	96,250	96,360
Total dividend income non-current investments	96,250	96,360
Total dividend income	96,250	96,360
Other non-operating income [Abstract]		
Net gain (loss) on foreign currency fluctuations treated as other income [Abstract]		
Other net gain (loss) on foreign currency fluctuations treated as other income	0	0
Total net gain/loss on foreign currency fluctuations treated as other income	0	0
Miscellaneous other non-operating income	63,96,855	31,38,693
Total other non-operating income	63,96,855	31,38,693
Total other income	1,40,55,215	1,82,85,838
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense current loans [Abstract]		
Interest expense current loans, banks	(A) 31,32,753	(B) 29,63,724
Interest expense current loans, others	(C) 1,05,53,521	(D) 55,61,938
Total interest expense current loans	1,36,86,274	85,25,662
Other interest charges	(E) 11,32,488	(F) 1,12,78,120
Total interest expense	1,48,18,762	1,98,03,782
Other borrowing costs	(G) 25,507	(H) 10,228
Total finance costs	1,48,44,269	1,98,14,010
Employee benefit expense [Abstract]		
Salaries and wages	1,68,02,664	1,11,68,005
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	1,06,80,000	1,28,00,000
Total remuneration to directors	1,06,80,000	1,28,00,000
Remuneration to manager [Abstract]		

Other benefits to manager	0	0
Total remuneration to manager	0	0
Total managerial remuneration	1,06,80,000	1,28,00,000
Staff welfare expense	7,63,992	4,57,528
Other employee related expenses	3,88,224	11,05,199
Total employee benefit expense	2,86,34,880	2,55,30,732
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	7,26,973	7,65,496
Amortisation expense	1,30,75,000	21,75,137
Total depreciation, depletion and amortisation expense	1,38,01,973	29,40,633
Breakup of other expenses [Abstract]		
Disclosure of notes on other expenses explanatory [TextBlock]		Textual information (14) [See below]
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	1,00,19,650	89,11,200
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	0	0
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	2,69,446	59,800
Total rates and taxes excluding taxes on income	2,69,446	59,800
Subscriptions membership fees	1,75,450	79,740
Telephone postage	6,32,274	5,49,512
Travelling conveyance	20,57,036	14,22,644
Legal professional charges	2,39,19,918	97,96,416
Directors sitting fees	75,000	0
Custodial fees	(I) 1,79,835	(J) 2,01,680
Advertising promotional expenses	(K) 47,78,565	(L) 44,97,109
Commission paid other selling agents	(M) 1,00,000	(N) 16,05,000
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	3,50,000	2,06,490
Total payments to auditor	3,50,000	2,06,490
CSR expenditure	0	0
Miscellaneous expenses	(O) 78,69,117	(P) 77,58,590
Total other expenses	5,04,26,291	3,50,88,181
Current tax [Abstract]		
Current tax pertaining to previous years	-16,67,337	1,04,139
Current tax pertaining to current year	6,80,865	1,52,74,474
Total current tax	-9,86,472	1,53,78,613

Footnotes

- (A)
- (B)
- (C)
- (D)
- (E)
- (F)
- (G)
- (H)
- (I) Listing Fee
- (J) Listing Fee
- (K)
- (L)
- (M)
- (N)
- (O)
- (P)

Textual information (14)

Disclosure of notes on other expenses explanatory [Text Block]

24. OTHER EXPENSES

Auditor's remuneration	2,06,490
Advertisement expenses	1,35,349
Bad debts	4,42,595
Brokerage & commission	17,50,000
Business promotion expenses	43,61,760
Conveyance & Travelling	14,22,644
Depositary Expenses	2,01,680
Legal & Professional fees	97,96,416
Listing fees	5,07,400
Membership & subscription	97,240
Office expenses	34,04,404
Preliminary expenses	45,350
Rates & Taxes	89,577
Rent	89,11,200
Sundry balance w/off	31,96,342
Telephone & Internet Expenses	5,49,512
	3,51,17,959

[613200] Notes - Cash flow statement

Unless otherwise specified, all monetary values are in 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	37,31,158	56,09,148	44,22,750
Cash and cash equivalents	37,31,158	56,09,148	
Income taxes paid (refund), classified as operating activities	4,68,09,639	1,52,43,950	
Total income taxes paid (refund)	4,68,09,639	1,52,43,950	

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

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Additional information on profit and loss account explanatory [TextBlock]		
Other Comprehensive income, attributable to owners of parent	-2,03,560	0
Other Comprehensive income, attributable to non-controlling interests	-1,76,677	0
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, before tax	0	0
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss, before tax	0	0
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	0	0
Changes in inventories of finished goods	0	0
Changes in inventories of work-in-progress	0	0
Changes in inventories of stock-in-trade	0	0
Changes in other inventories	0	0
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Exceptional items before tax	-45,00,000	0
Total exceptional items	-45,00,000	0
Details of nature of exceptional items	Extraordinary items	NA
Export sale manufactured goods	0	0
Export sale traded goods	0	0
Total export turnover goods, gross	0	0
Total revenue from sale of products	0	0
Domestic revenue services	306,59,02,675	12,41,66,433
Export revenue services	0	0
Total revenue from sale of services	306,59,02,675	12,41,66,433
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 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 INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of entity's operating segments [TextBlock]		
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

[610700] Notes - Business combinations

Unless otherwise specified, all monetary values are in 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**Disclosure of details of subsidiaries [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Subsidiaries [Axis]	SUBSIDIARY	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of subsidiaries [Abstract]		
Disclosure of subsidiaries [Line items]		
Name of subsidiary	Panorama Studios Private Limited	Panorama Studios Private Limited
Principal place of business of subsidiary	Mumbai	Mumbai
Country of incorporation or residence of subsidiary	INDIA	INDIA
Permanent account number of subsidiary company	AAHCP2290H	AAHCP2290H
CIN of subsidiary company	U74120MH2013PTC244439	U74120MH2013PTC244439
Section under which company became subsidiary	Section 2(87)(i)	Section 2(87)(i)
Whether subsidiary has filed balance sheet	No	No
Reason if no filing has been made by subsidiary	In Process of Filing	In Process of Filing
Whether financial year of subsidiary different from financial year of holding company	No	No
Financial year of subsidiary [Abstract]		
Start date of accounting period of subsidiary	01/04/2019	01/04/2018
End date of accounting period of subsidiary	31/03/2020	31/03/2019
Percentage of shareholding in subsidiary	54.00%	53.73%
Key information about subsidiary [Abstract]		
Reporting currency of subsidiary	INR	INR
Exchange rate as applicable for subsidiary	INR	INR
Share capital of subsidiary	2,16,210	2,16,210
Reserves and surplus of subsidiary	14,67,11,690	7,18,07,293
Total assets of subsidiary	261,65,63,034	92,57,36,463
Total liabilities of subsidiary	246,96,35,224	85,37,13,050
Investment of subsidiary	0	0
Turnover of subsidiary	264,18,05,923	0
Profit before tax of subsidiary	9,79,53,125	3,12,89,765
Provision for tax of subsidiary	2,26,95,573	1,39,50,447
Profit after tax of subsidiary	7,52,57,552	1,73,50,083
Proposed dividend of subsidiary	0	0
Name of subsidiary	Panorama Studios Private Limited	Panorama Studios Private Limited
Principal place of business of subsidiary	Mumbai	Mumbai
Country of incorporation or residence of subsidiary	INDIA	INDIA
Permanent account number of subsidiary company	AAHCP2290H	AAHCP2290H
CIN of subsidiary company	U74120MH2013PTC244439	U74120MH2013PTC244439

Unless otherwise specified, all monetary values are in 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	Yes	Yes
Number of subsidiary companies	1	1
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

[613400] Notes - Consolidated Financial Statements

Disclosure of details of subsidiaries [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Subsidiaries [Axis]	SUBSIDIARY 01/04/2019 to 31/03/2020
Disclosure of details of subsidiaries [Abstract]	
Disclosure of details of subsidiaries [LineItems]	
Name of subsidiary consolidated	Panorama Studios Private Limited
Principal place of business of subsidiary consolidated	Mumbai
Country of incorporation or residence of subsidiary consolidated	INDIA
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2020
Description of reason why using different reporting date or period for subsidiary consolidated	NA
Proportion of ownership interest in subsidiary consolidated	53.00%
Proportion of voting power held in subsidiary consolidated	53.00%

Disclosure of details of entities consolidated [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Entities consolidated [Axis]	Subsidiary
	01/04/2019 to 31/03/2020
Disclosure of additional information consolidated financial statements [Abstract]	
Disclosure of additional information consolidated financial statements [Line items]	
Name of entity consolidated	Panorama Studios Pvt Ltd
Type of entity consolidated	Indian Subsidiary

Unless otherwise specified, all monetary values are in INR

	01/04/2019 to 31/03/2020
Disclosure of notes on consolidated financial statements explanatory [TextBlock]	
Whether consolidated financial statements is applicable on company	Yes
Disclosure of details of subsidiaries [TextBlock]	
Disclosure of additional information consolidated financial statements [TextBlock]	

[611400] Notes - Separate financial statements**Disclosure of subsidiaries [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Subsidiaries [Axis]	SUBSIDIARY	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of subsidiaries [Abstract]		
Disclosure of subsidiaries [Line items]		
Name of subsidiary	Panorama Studios Private Limited	Panorama Studios Private Limited
CIN of subsidiary company	U74120MH2013PTC244439	U74120MH2013PTC244439
Permanent account number of subsidiary company	AAHCP2290H	AAHCP2290H
Principal place of business of subsidiary	Mumbai	Mumbai
Country of incorporation or residence of subsidiary	INDIA	INDIA
Proportion of ownership interest in subsidiary		53.00%
Proportion of voting rights held in subsidiary		53.00%

[610800] Notes - Related party

Unless otherwise specified, all monetary values are in 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
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	No	No

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

Unless otherwise specified, all monetary values are in 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

[610500] Notes - Events after reporting period

Unless otherwise specified, all monetary values are in 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 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 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
Number of other equity instruments forfeited in share-based payment arrangement	0	0
Number of other equity instruments exercised or vested in share-based payment arrangement	0	0
Number of other equity instruments expired in share-based payment arrangement	0	0
Total changes of number of other equity instruments outstanding in share-based payment arrangement	0	0
Number 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

[613000] Notes - Earnings per share

Unless otherwise specified, all monetary values are in 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]		
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	16,24,889	2,03,626
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
Adjusted weighted average shares	[shares] 0	[shares] 0

[610900] Notes - First time adoption

Unless otherwise specified, all monetary values are in 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