

**GRAVISS CATERING PRIVATE LIMITED**  
Standalone Financial Statements for period 01/04/2018 to 31/03/2019

**[700300] Disclosure of general information about company**

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Name of company	GRAVISS CATERING PRIVATE LIMITED	
Corporate identity number	U74899DL1978PTC008829	
Permanent account number of entity	AAACL0357J	
Address of registered office of company	1202,12TH FLOOR, NEW BUILDING HOUSE, 27, BARAKHAMBA ROAD, New Delhi, Delhi, 111001, India	
Type of industry	Commercial and Industrial	
Registration date	02/01/1978	
Category/sub-category of company	Private Company Limited by shares / Indian Non-Government Company	
Whether company is listed company	No	
Name of parent entity	Graviss Hospitality Limited	
Date of board meeting when final accounts were approved	10/05/2019	
Period covered by financial statements	12 Months	12 Months
Date of start of reporting period	01/04/2018	01/04/2017
Date of end of reporting period	31/03/2019	31/03/2018
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Lakhs	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	Yes	
Complete postal address of place of maintenance of computer servers (storing accounting data)	1202,12TH FLOOR, NEW BUILDING HOUSE, 27, BARAKHAMBA ROAD, New Delhi, Delhi, 111001, India	
Name of city of place of maintenance of computer servers (storing accounting data)	New Delhi	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	DELHI	
Pin code of place of maintenance of computer servers (storing accounting data)	111001	
Name of district of place of maintenance of computer servers (storing accounting data)	New Delhi	
ISO country code of place of maintenance of computer servers (storing accounting data)	IND(356)	
Name of country of place of maintenance of computer servers (storing accounting data)	INDIA	
Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data)	-	

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

..(1)

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

Types of principal product or services [Axis]	Product1
	<b>01/04/2018 to 31/03/2019</b>
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	9963
Description of product or service category	Event Catering and Other Food Service Activities
Turnover of product or service category	78.73
Highest turnover contributing product or service (ITC 8 digit) code	99633910
Description of product or service	Event catering services
Turnover of highest contributing product or service	78.73

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

..(1)

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

Promoters [Axis]	Promoter1		Promoter2	
Change in shareholding [Axis]	Shareholding [Member]		Shareholding [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Total number of shares held at end of period	[shares] 76,422	[shares] 76,422	[shares] 80	[shares] 80
Percentage of total shares held at end of period	99.90%	99.90%	0.10%	0.10%
Total number of shares held at end of period	[shares] 76,422	[shares] 76,422	[shares] 80	[shares] 80
Percentage of total shares held at end of period	99.90%	99.90%	0.10%	0.10%
Details of change in promoters' shareholding [Abstract]				
Details of change in promoters' shareholding [LineItems]				
Total number of shares held at end of period	[shares] 76,422	[shares] 76,422	[shares] 80	[shares] 80
Percentage of total shares held at end of period	99.90%	99.90%	0.10%	0.10%
Total number of shares held at end of period	[shares] 76,422	[shares] 76,422	[shares] 80	[shares] 80
Percentage of total shares held at end of period	99.90%	99.90%	0.10%	0.10%
Total number of shares held at end of period	[shares] 76,422	[shares] 76,422	[shares] 80	[shares] 80
Percentage of total shares held at end of period	99.90%	99.90%	0.10%	0.10%

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

..(1)

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

Promoters [Axis]	Promoter1		Promoter2	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Total number of shares held at end of period	[shares] 76,422	[shares] 76,422	[shares] 80	[shares] 80
Percentage of total shares held at end of period	99.90%	99.90%	0.10%	0.10%
Percentage of change in shares held during year	0.00%		0.00%	
Details of shareholding of promoters [Abstract]				
Details of shareholding of promoters [LineItems]				
Shareholder's name	Graviss Hospitality Limited		Mr. Gaurav Ghai (as Nominee of Graviss Hospitality Limited)	
Total number of shares held at end of period	[shares] 76,422	[shares] 76,422	[shares] 80	[shares] 80
Percentage of total shares held at end of period	99.90%	99.90%	0.10%	0.10%
Percentage of shares pledged/encumbered to total shares at end of period	0.00%	0.00%	0.00%	0.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 76,422	[shares] 76,422	[shares] 80	[shares] 80
Percentage of total shares held at end of period	99.90%	99.90%	0.10%	0.10%
Total number of shares held at end of period	[shares] 76,422	[shares] 76,422	[shares] 80	[shares] 80
Percentage of total shares held at end of period	99.90%	99.90%	0.10%	0.10%
Total number of shares held at end of period	[shares] 76,422	[shares] 76,422	[shares] 80	[shares] 80
Percentage of total shares held at end of period	99.90%	99.90%	0.10%	0.10%

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

..(1)

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

Particulars of companies [Axis]	Column
	01/04/2018 to 31/03/2019
Particulars of holding, subsidiary and associate companies [Abstract]	
Particulars of holding, subsidiary and associate companies [LineItems]	
Name of company	GRAVISS HOSPITALITY LIMITED
Address of company	Dairy Tops, J-177, M.I.D.C., Bhosari, Pune - 411 026, Maharashtra, India
Country of incorporation of company	INDIA
CIN of company	L55101PN1959PLC012761
Type of company	Holding Company
Percentage of shares held	100.00%
Applicable section	2(46)

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

..(1)

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

Principal business activities of company [Axis]	Product/service 1 [Member]
	01/04/2018 to 31/03/2019
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]	
Name of main product/service	Event Catering and Other Food Service Activities
Description of main product/service	Event Catering and Other Food Service Activities
NIC code of product/service	562
Percentage to total turnover of company	100.00%

**Details of shareholding pattern [Table]**

..(1)

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

Shareholding pattern [Axis]	Shareholders [Member]		Promoters [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of physical shares held end of period	[shares] 76,502	[shares] 76,502	[shares] 76,502	[shares] 76,502
Total number of shares held at end of period	[shares] 76,502	[shares] 76,502	[shares] 76,502	[shares] 76,502
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 76,502	[shares] 76,502	[shares] 76,502	[shares] 76,502
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 76,502	[shares] 76,502	[shares] 76,502	[shares] 76,502
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Total number of shares held at end of period	[shares] 76,502	[shares] 76,502	[shares] 76,502	[shares] 76,502
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Total number of shares held at end of period	[shares] 76,502	[shares] 76,502	[shares] 76,502	[shares] 76,502
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%

**Details of shareholding pattern [Table]**

..(2)

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

Shareholding pattern [Axis]	Indian [Member]		Corporate bodies [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of physical shares held end of period	[shares] 76,502	[shares] 76,502	[shares] 76,502	[shares] 76,502
Total number of shares held at end of period	[shares] 76,502	[shares] 76,502	[shares] 76,502	[shares] 76,502
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 76,502	[shares] 76,502	[shares] 76,502	[shares] 76,502
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 76,502	[shares] 76,502	[shares] 76,502	[shares] 76,502
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Total number of shares held at end of period	[shares] 76,502	[shares] 76,502	[shares] 76,502	[shares] 76,502
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Total number of shares held at end of period	[shares] 76,502	[shares] 76,502	[shares] 76,502	[shares] 76,502
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%

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

..(1)

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

Indebtedness [Axis]	Indebtedness [Member]		Secured loans excluding deposits [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Details of indebtedness of company [Abstract]				
Details of indebtedness of company [LineItems]				
Changes in indebtedness [Abstract]				
Addition in indebtedness	0		0	
Reduction in indebtedness	65.78		5.97	
Total changes in indebtedness	-65.78		-5.97	
Principal amount at end of financial year	337.32	403.1	0	5.97
Interest due but not paid at end of financial year	0	0	0	0
Interest accrued but not due at end of financial year	0	0	0	0
Total indebtedness at end of financial year	337.32	403.1	0	5.97

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

..(2)

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

Indebtedness [Axis]	Unsecured loans [Member]	
	01/04/2018 to 31/03/2019	31/03/2018
Details of indebtedness of company [Abstract]		
Details of indebtedness of company [LineItems]		
Changes in indebtedness [Abstract]		
Addition in indebtedness	0	
Reduction in indebtedness	59.81	
Total changes in indebtedness	-59.81	
Principal amount at end of financial year	337.32	397.13
Interest due but not paid at end of financial year	0	0
Interest accrued but not due at end of financial year	0	0
Total indebtedness at end of financial year	337.32	397.13

**Details of directors signing board report [Table]**

..(1)

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

Directors signing board report [Axis]	Sign1	Sign2
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	HARSH KUMAR	FARANGILAL
Middle name of director		BABURAM
Last name of director	VARMA	GOYAL
Designation of director	Director	Director
Director identification number of director	03421941	03400918
Date of signing board report	10/05/2019	10/05/2019

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

..(1)

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

Name of top 10 shareholder [Axis]	Name of top 10 shareholder [Member]	
	Shareholding [Member]	
Change in shareholding [Axis]	31/03/2019	31/03/2018
Total number of shares held at end of period	[shares] 76,502	[shares] 76,502
Percentage of total shares held at end of period	100.00%	100.00%
Total number of shares held at end of period	[shares] 76,502	[shares] 76,502
Percentage of total shares held at end of period	100.00%	100.00%
Total number of shares held at end of period	[shares] 76,502	[shares] 76,502
Percentage of total shares held at end of period	100.00%	100.00%
Details of shareholding pattern of top 10 shareholders [Abstract]		
Details of shareholding pattern of top 10 shareholders [LineItems]		
Total number of shares held at end of period	[shares] 76,502	[shares] 76,502
Percentage of total shares held at end of period	100.00%	100.00%
Total number of shares held at end of period	[shares] 76,502	[shares] 76,502
Percentage of total shares held at end of period	100.00%	100.00%

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

	<b>01/04/2018 to 31/03/2019</b>	<b>31/03/2018</b>
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]	
Description of state of companies affair	During the year under review, the Company made a profit of Rs.2.24 lacs as compared to a loss of Rs.10.75 lacs in the previous financial year.	
Disclosure relating to amounts if any which is proposed to carry to any reserves	During the year under review, no amount was transferred to General Reserve.	
Disclosures relating to amount recommended to be paid as dividend	Your Directors do not recommend any dividend for the Financial Year 2018-19	
Details regarding energy conservation	Textual information (2) [See below]	
Details regarding technology absorption	Textual information (3) [See below]	
Details regarding foreign exchange earnings and outgo	There were no Foreign Exchange earnings and outgoing during the year under review.	
Disclosures in director's responsibility statement	As per Director's Report	
Details of material changes and commitment occurred during period affecting financial position of company	There have been no material changes and commitments affecting the financial position of the Company which have occurred between 31st March, 2019 and the date of this report.	
Particulars of loans guarantee investment under section 186 [TextBlock]	The details of loans given under Section 186 of the Companies Act, 2013 are set out in Note no. 7 to the financial statements forming part of this Annual Report.	
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (4) [See below]	
Details of contracts/arrangements/transactions not at arm's length basis [Abstract]		
Whether there are contracts/arrangements/transactions not at arm's length basis	No	
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]		
Whether there are material contracts/arrangements/transactions at arm's length basis	No	
Date of board of directors' meeting in which board's report referred to under section 134 was approved	10/05/2019	
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (5) [See below]	
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]		
Particulars of holding, subsidiary and associate companies [Abstract]		
Details of shareholding pattern [Abstract]		
Number of demat shares held at end of period	[shares] 0	[shares] 0
Number of physical shares held end of period	[shares] 76,502	[shares] 76,502
Total number of shares held at end of period	[shares] 76,502	[shares] 76,502
Percentage of total shares held at end of period	100.00%	100.00%
Percentage of change in shares held during year	0.00%	
Details of shareholding of promoters [Abstract]		
Total number of shares held at end of period	[shares] 76,502	[shares] 76,502
Percentage of total shares held at end of period	100.00%	100.00%
Percentage of change in shares held during year	0.00%	
Details of change in promoters shareholding [TextBlock]	There was no change in the Promoters' Shareholding during the F. Y. 2018-19.	
Details of change in promoters' shareholding [Abstract]		
Total number of shares held at end of period	[shares] 76,502	[shares] 76,502

Percentage of total shares held at end of period	100.00%	100.00%
Details of shareholding pattern of top 10 shareholders [Abstract]		
Total number of shares held at end of period	[shares] 76,502	[shares] 76,502
Percentage of total shares held at end of period	100.00%	100.00%
Details of shareholding pattern of directors and key managerial personnel [TextBlock]	Nil	
Details of shareholding pattern of directors and key managerial personnel [Abstract]		
Total number of shares held at end of period	[shares] 76,502	[shares] 76,502
Percentage of total shares held at end of period	100.00%	100.00%
Details of indebtedness of company [Abstract]		
Changes in indebtedness [Abstract]		
Addition in indebtedness	0	
Reduction in indebtedness	65.78	
Total changes in indebtedness	-65.78	
Principal amount at end of financial year	337.32	403.1
Interest due but not paid at end of financial year	0	0
Interest accrued but not due at end of financial year	0	0
Total indebtedness at end of financial year	337.32	403.1
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	Not Applicable	
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	Not Applicable	
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (6) [See below]	
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (7) [See below]	
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]		
Disclosure of financial summary or highlights [TextBlock]	Textual information (8) [See below]	
Disclosure of change in nature of business [TextBlock]	During the year under review, there has been no change in the nature of business of the Company .	
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	During the year under review, there was no change in the constitution of the Board of Directors of the Company.	
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	Graviss Hospitality Limited continues to be the Holding Company of your Company.  Your Company does not have any Subsidiary / Associate Company.	
Details relating to deposits covered under chapter v of companies act [TextBlock]	Textual information (9) [See below]	
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	Not Applicable	
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	Textual information (10) [See below]	
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (11) [See below]	
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	Nil	
Details of remuneration of director or managerial personnel [Abstract]		

Statement showing details of employees of company under rule 5(2) and (3) of companies appointment and remuneration of managerial personnels rules 2014 [TextBlock]	Textual information (12) [See below]	
Number of meetings of board		6
Details of signatories of board report [Abstract]		
Name of director signing board report [Abstract]		



## Textual information (1)

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

#### DIRECTORS' REPORT

Dear Members,

Your Directors take pleasure in presenting the Forty First Annual Report on the affairs of the Company together with the Audited Financial Statements for the Financial Year ended on 31st March, 2019.

#### 1. FINANCIAL RESULTS:

Particulars	Rs in lacs	
	March 31, 2019	March 31, 2018
Revenue from Operations	78.73	127.75
Other Income	7.50	0
Less: Expenses	83.19	138.52
Profit / (Loss) Before Tax	3.04	(10.75)
Less: Tax expense	(0.80)	0
Net Profit / (Loss) for the year	2.24	(10.75)

#### 2. OPERATIONS:

During the year under review, the Company made a profit of Rs.2.24 lacs as compared to a loss of Rs.10.75 lacs in the previous financial year.

#### 3. DIVIDEND:

Your Directors do not recommend any dividend for the Financial Year 2018-19.

#### 4. TRANSFER TO RESERVES:

During the year under review, no amount was transferred to General Reserve.

#### 5. DEPOSITS:

During the financial year 2018-19, your Company has not accepted any deposit within the meaning of Sections 73 and 76 of the Companies Act, 2013 read together with the Companies (Acceptance of Deposits) Rules, 2014.

#### 6. MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED FROM 31ST MARCH, 2019 TO THE DATE OF THIS REPORT:

There have been no material changes and commitments affecting the financial position of the Company which have occurred between 31st March, 2019 and the date of this report.

**7. CHANGE IN THE NATURE OF BUSINESS:**

During the year under review, there has been no change in the nature of business of the Company.

**8. SIGNIFICANT / MATERIAL ORDERS PASSED BY THE REGULATORS/COURTS/TRIBUNALS:**

There were no significant/material orders passed by any Regulator, Courts or Tribunals during the financial year under review, which impacted the going concern status of your Company or its operations in future.

**9. RISK MANAGEMENT**

Pursuant to Section 134 of the Companies Act, 2013, the Company has a Risk Management Policy in place for identification of key risks to its business objectives, impact assessment, risk analysis, risk evaluation, risk reporting and disclosures, risk mitigation and monitoring, and integration with strategy and business planning.

**10. HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES:**

Graviss Hospitality Limited continues to be the Holding Company of your Company.

Your Company does not have any Subsidiary / Associate Company.

**11. AUDITORS AND AUDITOR'S REPORT:**

**a. STATUTORY AUDITORS:**

In terms of Section 139(2) of the Companies Act, 2013, the term of office of M/s. V. Sankar Aiyar & Co., Chartered Accountants, (FRN: 109208W) as Statutory Auditors of the Company, shall expire at the ensuing AGM of the Company. Accordingly, the Board of Directors of the Company approved the appointment of M/s. A. T. Jain & Co., Chartered Accountants, Mumbai having Firm Registration Number: 103886W, to hold office from the conclusion of the ensuing Annual General Meeting of the Company till the conclusion of the Annual General Meeting of the Company to be held in the year 2024, subject to the consent of the members at the ensuing Annual General Meeting and ratification of the appointment at every subsequent Annual General Meeting to be held till the year 2024.

M/s. A. T. Jain & Co., Chartered Accountants (FRN: 103886W), have given their consent to be appointed as the Statutory Auditors of the Company along with a confirmation that they are not disqualified to be appointed as the Statutory Auditors of the Company and their appointment, if made by the members, would be within the limits prescribed under the Companies Act, 2013.

The Auditor's Report on the Financial Statements for the Financial Year ended 31st March, 2019 does not contain any qualification, reservation or adverse remarks.

**b. COST AUDITORS:**

As the Companies (Cost Records and Audit) Rules are not applicable to your Company, the Company has not appointed any Cost Auditor for the financial year 2018-19.

**c. INTERNAL AUDITORS / SECRETARIAL AUDITORS:**

The provisions of Section 204 w.r.t. secretarial audit report and Section 138 of the Companies Act, 2013 w.r.t. internal audit were not applicable to your Company during the Financial Year 2018-19. Hence, your Company has not appointed any Secretarial Auditor and Internal Auditor.

**12. INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY:**

The Company has an Internal Control System, commensurate with the size, scale and complexity of its operations. The internal Control systems of the Companies are mainly for:

1. Safeguarding Assets and their usage,
2. Maintenance of Proper Accounting Records, and
3. Adequacy and Reliability of the information used for carrying on Business Operations.

#### 13. PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS:

The details of loans given under Section 186 of the Companies Act, 2013 are set out in Note no. 7 to the financial statements forming part of this Annual Report.

#### 14. PARTICULARS OF EMPLOYEES:

None of the employees has received remuneration exceeding the limit as stated in Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel, Rules, 2014.

#### 15. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO:

The requirements of disclosure with regard to Conservation of Energy and Technology Absorption in terms of Section 134 of the Companies Act, 2013, read with the Companies (Accounts) Rules, 2014, are not applicable to the Company since it doesn't own any manufacturing facility.

There were no Foreign Exchange earnings and outgoing during the year under review.

#### 16. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES AS PER SECTION 188(1):

During the financial year 2018-19, your Company has not entered into any transactions with related parties, falling within the provisions of Section 188 of the Companies Act, 2013 and the Rules made there under.

The details of the related party transactions as required under Accounting Standard - 18 are set out in Note 30B to the financial statements forming part of this Annual Report.

The prescribed Form AOC-2 pursuant to Section 134(3)(h) of the Companies Act, 2013 read with Rule 8(2) of the Companies (Accounts) Rules, 2014 is set out as "Annexure A" to this Report.

#### 17. EXTRACT OF THE ANNUAL RETURN:

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

#### 18. CORPORATE SOCIAL RESPONSIBILITY:

The provisions of Section 135 with respect to constitution of a CSR Committee of the Board of Directors, formulation of CSR Policy and mandatory spending of 2% of the average net profits of the Company made during the three immediately preceding financial years, are not applicable to your Company.

#### 19. DIRECTORS:

During the year under review, there was no change in the constitution of the Board of Directors of the Company.

#### 20. NUMBER OF MEETINGS OF THE BOARD:

During the year under review, the Board of Directors met 6 (six) times. The said meetings were held on 16.04.2018, 17.05.2018, 18.06.2018, 12.09.2018, 10.12.2018 and 10.02.2019. The details of number of Board Meetings attended by each Director during the financial year are as follows:

Particulars	DIN	Total Number of Meetings attended
Mr. Harsh Varma	03421941	6/6
Mr. Sunil Pardal	00089342	6/6
Mr. Farangilal Goyal	03400918	6/6

#### 21. DIRECTORS' RESPONSIBILITY STATEMENT:

Pursuant to the requirement under section 134(3)(C) of the Companies Act, 2013 with respect to Directors' Responsibility Statement, it is hereby confirmed that:

- (a) In the preparation of the annual accounts for the financial year ended 31st March, 2019, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- (b) The Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2019 and of the profit of the company for 2018-19;
- (c) The Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- (d) The Directors had prepared the annual accounts on a going concern basis; and
- (e) The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

#### 22. DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

Your Company has always believed in providing a safe and harassment free workplace for every individual working in Company's premises through various interventions and practices. The Company always endeavours to create and provide an environment that is free from discrimination and harassment including sexual harassment.

#### 23. ACKNOWLEDGEMENTS:

Your Directors wish to place on record their appreciation of the continued co-operation and assistance received by the Company from Financial Institutions, Bankers and Staff.

Registered Office:  
1202, New Building House, 27,  
Barakhamba Road, New Delhi - 111 001

By Order of the Board of Directors  
For Graviss Catering Private Limited  
(CIN: U74899DL1978PTC008829)

Place: Mumbai  
Date: 10.05.2019

Harsh Varma  
Director  
(DIN: 03421941)

F. L. Goyal  
Director  
(DIN: 03400918)

## ANNEXURE 'A'

Form No. AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Companies Act, 2013 and Rule 8(2) of the Companies (Accounts) Rules, 2014)

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

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

Name(s) of the related party and nature of relationship	Nature of contracts/ arrangements/ transactions	Duration of the contracts/ arrangements/ transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Justification for entering into such contracts or arrangements or transactions	Date(s) of approval by the Board	Amount paid as advances, if any:	Date on which the special resolution was passed in general meeting as required under first proviso to section 188
---	---	---	--	--	----------------------------------	----------------------------------	---

Nil

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

Name(s) of the related party and nature of relationship	Nature of contracts/ arrangements/ transactions	Duration of the contracts/ arrangements/ transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Date(s) of approval by the Board	Amount paid as advances, if any:
---	---	---	--	----------------------------------	----------------------------------

Nil

Registered Office:  
1202, New Building House, 27,  
Barakhamba Road, New Delhi - 111 001

By Order of the Board of Directors  
For Graviss Catering Private Limited  
(CIN: U74899DL1978PTC008829)

Place: Mumbai  
Date: 10.05.2019

Harsh Varma  
Director  
(DIN: 03421941)

F. L. Goyal  
Director  
(DIN: 03400918)

## ANNEXURE 'B'

FORM NO. MGT 9

EXTRACT OF ANNUAL RETURN

As on financial year ended on 31.03.2019

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

## I. REGISTRATION &amp; OTHER DETAILS:

1. CIN	U74899DL1978PTC008829
2. Registration Date	02/01/1978
3. Name of the Company	Graviss Catering Private Limited
4. Category/Sub-category of the Company	Private Company Limited by shares / Indian Non-Government Company
5. Address of the Registered office & contact details	1202, New Building House, 27, Barakhamba Road, New Delhi - 111 001.
6. Whether shares listed on recognized Stock Exchange(s)	No
7. Name, Address & contact details of the Registrar & Transfer Agent, if any.	Nil

## II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

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

S. No.	Name and Description of main products / services	NIC Code of the Product/service	% to total turnover of the company
1.	Event Catering and Other Food Service Activities	562	100

## III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES:

S. No.	Name and address of the Company	CIN/GLN	Holding/ Subsidiary/ Associate	% of Shares held	Applicable Section
1.	Graviss Hospitality Limited Regd. office: Dairy Tops, J-177, M.I.D.C., Bhosari, Pune - 411 026.	L55101PN1959PLC012761	Holding Company	100	2(46)

## IV. SHARE HOLDING PATTERN (EQUITY SHARE CAPITAL BREAKUP AS PERCENTAGE OF TOTAL EQUITY)

### A. Category-wise Shareholding:

Category of Shareholders	No. of Shares held at the beginning of the year [As on 1st April, 2018]		% of Total Shares	No. of Shares held at the end of the year [As on 31st March, 2019]		% of Total Shares	% Change during the year
	Demat	Physical Total		Demat	Physical Total		

### A. Promoters

(1) Indian

a) Individual /HUF	0	0	0	0	0	0	0	0	0
b) Central Govt	0	0	0	0	0	0	0	0	0
c) State Govt(s)	0	0	0	0	0	0	0	0	0
d) Bodies Corp.	0	76,502	76,502	100	0	76,502	76,502	100	0
e) Banks / FI	0	0	0	0	0	0	0	0	0
f) Any other	0	0	0	0	0	0	0	0	0
Sub-total (A) (1)	0	76,502	76,502	100	0	76,502	76,502	100	0
(2) Foreign									
a. NRIs - Individuals	0	0	0	0	0	0	0	0	0
b. Other- Individuals	0	0	0	0	0	0	0	0	0
c. Bodies Corp.	0	0	0	0	0	0	0	0	0
d. Banks/FI	0	0	0	0	0	0	0	0	0
e. Any Other	0	0	0	0	0	0	0	0	0
Sub-total (A) (2)	0	0	0	0	0	0	0	0	0
Total shareholding of Promoter (A) = (A) (1) +(A)(2)	0	76,502	76,502	100	0	76,502	76,502	100	0
B. Public Shareholding									
1.Institutions									
a) Mutual Funds	0	0	0	0	0	0	0	0	0
b) Banks / FI	0	0	0	0	0	0	0	0	0
c) Central Govt	0	0	0	0	0	0	0	0	0
d) State Govt(s)	0	0	0	0	0	0	0	0	0
e) Venture Capital Funds	0	0	0	0	0	0	0	0	0

f) Insurance Companies	0	0	0	0	0	0	0	0	0
g) FIIs	0	0	0	0	0	0	0	0	0
h) Foreign Venture Capital Funds	0	0	0	0	0	0	0	0	0
i) Others (specify)	0	0	0	0	0	0	0	0	0
Sub-total (B)(1):-	0	0	0	0	0	0	0	0	0
<b>2. Non-Institutions</b>									
<b>a) Bodies Corp.</b>									
i) Indian	0	0	0	0	0	0	0	0	0
ii) Overseas	0	0	0	0	0	0	0	0	0
<b>b) Individuals</b>									
i) Individual shareholders holding nominal share capital up to Rs. 1 lakh	0	0	0	0	0	0	0	0	0
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	0	0	0	0	0	0	0	0	0
c) Others (specify)	0	0	0	0	0	0	0	0	0
Sub-total (B)(2):-	0	0	0	0	0	0	0	0	0
Total Public Shareholding (B) = (B)(1)+ (B)(2)	0	0	0	0	0	0	0	0	0
C. Shares held by Custodian for GDRs & ADRs	0	0	0	0	0	0	0	0	0
Grand Total (A+B+C)	0	76,502	76,502	100	0	76,502	76,502	100	0

**B. Shareholding of Promoters:**

Sl. No.	Shareholder's Name	Shareholding at the beginning of the year		Shareholding at the end of the year		% change in shareholding during the year
		No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company	
			% of Shares Pledged/ encumbered to total shares		% of Shares Pledged/ encumbered to total shares	



1.	Graviss Hospitality Limited	76,422	99.90	0	76,422	99.90	0	0
2.	Mr. Gaurav Ghai (as Nominee of Graviss Hospitality Limited)	80	0.10	0	80	0.10	0	0

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

Sl. No.	Name	Shareholding	Increase/Date	Decrease in share holding	Cumulative Shareholding Reason during the year (01-04-18 to 31-03-19)	No. of Shares	% of total shares of the Co.
		No. of Shares at the beginning (01-04-18) /end of the year (31-03-19)		% of total shares of the Co.		No. of Shares	% of total shares of the Co.
There was no change in the Promoters' Shareholding during the F. Y. 2018-19.							

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

Sl. No	Shareholders' name	Shareholding	Increase/Date (Decrease) in Shareholding	No. of shares	% of total shares of the Company	Cumulative Shareholding Reason during the year	No. of shares	% of total shares of the company
		No. of shares (At the beginning of the year) / end of year		No. of shares	% of total shares of the Company		No. of shares	% of total shares of the company

Nil

## E. Shareholding of Directors and Key Managerial Personnel:

Sl. No.	Name	Shareholding at the beginning of the year	Increase / (Decrease) Date in Promoters Shareholding	No. of shares	% of total shares of the company	Cumulative Shareholding Reason during the year	No. of shares	% of total shares of the company
-	-	No. of shares (At the beginning of the year) / end of the year		No. of shares	% of total shares of the company		No. of shares	% of total shares of the company
-	-	-	-	-	-	-	-	-

## V. INDEBTEDNESS

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

Particulars	Amount in Rs			
	Secured Loans excluding Deposits	Unsecured Loans	Deposits	Total Indebtedness

## Indebtedness at the beginning of the financial year

i) Principal Amount	5,96,911	3,97,12,700	0	4,03,09,611
ii) Interest due but not paid	0	0	0	0
iii) Interest accrued but not due	0	0	0	0
Total (i + ii + iii)	5,96,911	3,97,12,700	0	4,03,09,611

## Change in Indebtedness during the financial year

Addition	0	0	0	0
Reduction (repayment)	(5,96,911)	(59,81,200)	0	(65,78,111)
Net change	(5,96,911)	(59,81,200)	0	(65,78,111)

## Indebtedness at the end of the financial year

i) Principal Amount	0	3,37,31,500	0	3,37,31,500
ii) Interest due but not paid	0	0	0	0
iii) Interest accrued but not due	0	0	0	0
Total (i + ii + iii)	0	3,37,31,500	0	3,37,31,500

## VI. REMUNERATION TO DIRECTORS AND KEY MANAGERIAL PERSONNEL

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

The Company does not have a Managing Director, Whole-time Directors and/or Manager.

## B. Remuneration to other directors:

## 1. Independent Directors

Name of the Director	Fee for attending Board meetings	Commission	Others	Total
There are no Independent Directors on the Board of the Company.				
Total (1)	0	0	0	0

## 2. Non-Executive / Promoter Director

Name of the Director	Fee for attending Board Meeting	Commission	Others	Total
----------------------	---------------------------------	------------	--------	-------

Mr. Sunil Pardal	0	0	0	0
Mr. Harsh Varma	0	0	0	0
Mr. F. L. Goyal	0	0	0	0
Total (2)	0	0	0	0
Total (1 + 2)	0	0	0	0

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

The Company does not have any Key Managerial Personnel.

## VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:

No penalties/punishment/compounding of offences were levied under the Companies Act, 2013 during the financial year 2018-19.

Type	Section of the Companies Act	Brief Description	Details of Penalty/ Punishment/ Compounding fees imposed	Authority [RD / NCLT / COURT]	Appeal made, if any (give Details)
Company / Directors / Other officers in default					
Penalty	Nil	Nil	Nil	Nil	Nil
Punishment	Nil	Nil	Nil	Nil	Nil
Compounding	Nil	Nil	Nil	Nil	Nil

Registered Office:  
1202, New Building House, 27,  
Barakhamba Road, New Delhi - 111 001

By Order of the Board of Directors  
For Graviss Catering Private Limited  
(CIN: U74899DL1978PTC008829)

Place: Mumbai  
Date: 10.05.2019

Harsh Varma  
Director  
(DIN: 03421941)

F. L. Goyal  
Director  
(DIN: 03400918)

## Textual information (2)

### Details regarding energy conservation

The requirements of disclosure with regard to Conservation of Energy and Technology Absorption in terms of Section 134 of the Companies Act, 2013, read with the Companies (Accounts) Rules, 2014, are not applicable to the Company since it doesn't own any manufacturing facility.

## Textual information (3)

### **Details regarding technology absorption**

The requirements of disclosure with regard to Conservation of Energy and Technology Absorption in terms of Section 134 of the Companies Act, 2013, read with the Companies (Accounts) Rules, 2014, are not applicable to the Company since it doesn't own any manufacturing facility.

## Textual information (4)

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

During the financial year 2018-19, your Company has not entered into any transactions with related parties, falling within the provisions of Section 188 of the Companies Act, 2013 and the Rules made there under.

The details of the related party transactions as required under Accounting Standard - 18 are set out in Note 30B to the financial statements forming part of this Annual Report.

The prescribed Form AOC-2 pursuant to Section 134(3)(h) of the Companies Act, 2013 read with Rule 8(2) of the Companies (Accounts) Rules, 2014 is set out as "Annexure A" to this Report

## Textual information (5)

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

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

## Textual information (6)

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

Pursuant to Section 134 of the Companies Act, 2013, the Company has a Risk Management Policy in place for identification of key risks to its business objectives, impact assessment, risk analysis, risk evaluation, risk reporting and disclosures, risk mitigation and monitoring, and integration with strategy and business planning.

## Textual information (7)

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

The provisions of Section 135 with respect to constitution of a CSR Committee of the Board of Directors, formulation of CSR Policy and mandatory spending of 2% of the average net profits of the Company made during the three immediately preceding financial years, are not applicable to your Company.

## Textual information (8)

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

#### FINANCIAL RESULTS:

Particulars	Rs in lacs	
	March 31, 2019	March 31, 2018
Revenue from Operations	78.73	127.75
Other Income	7.50	0
Less: Expenses	83.19	138.52
Profit / (Loss) Before Tax	3.04	(10.75)
Less: Tax expense	(0.80)	0
Net Profit / (Loss) for the year	2.24	(10.75)

## Textual information (9)

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

During the financial year 2018-19, your Company has not accepted any deposit within the meaning of Sections 73 and 76 of the Companies Act, 2013 read together with the Companies (Acceptance of Deposits) Rules, 2014.

## Textual information (10)

### Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [Text Block]

There were no significant/material orders passed by any Regulator, Courts or Tribunals during the financial year under review, which impacted the going concern status of your Company or its operations in future.

## Textual information (11)

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

The Company has an Internal Control System, commensurate with the size, scale and complexity of its operations. The internal Control systems of the Companies are mainly for:

1. Safeguarding Assets and their usage,
2. Maintenance of Proper Accounting Records, and
3. Adequacy and Reliability of the information used for carrying on Business Operations.

## Textual information (12)

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

None of the employees has received remuneration exceeding the limit as stated in Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel, Rules, 2014.

## [700500] Disclosures - Signatories of financial statements

### Details of directors signing financial statements [Table]

..(1)

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

Directors signing financial statements [Axis]	Sign1	Sign2
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	HARSH KUMAR	FARANGILAL
Middle name of director		BABURAM
Last name of director	VARMA	GOYAL
Designation of director	Director	Director
Director identification number of director	03421941	03400918
Date of signing of financial statements by director	10/05/2019	10/05/2019

**[700400] Disclosures - Auditors report****Details regarding auditors [Table]**

..(1)

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

Auditors [Axis]	Sign
	<b>01/04/2018 to 31/03/2019</b>
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	V. Sankar Aiyar & Co.
Name of auditor signing report	MOHAN V
Firms registration number of audit firm	109208W
Membership number of auditor	017748
Address of auditors	Mumbai
Permanent account number of auditor or auditor's firm	AAAFV0781D
SRN of form ADT-1	H55942403
Date of signing audit report by auditors	10/05/2019
Date of signing of balance sheet by auditors	10/05/2019

**Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table]**

..(1)

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

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]		
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]		
Disclosure in auditors report relating to fixed assets	As per below	
Disclosure relating to quantitative details of fixed assets	The Company has maintained proper records showing full particulars including quantitative details and situation of Fixed Assets.	
Disclosure relating to physical verification and material discrepancies of fixed assets	As explained to us, physical verification of fixed assets was carried out by the management during the year. There were no discrepancies noticed on such verification.	
Disclosure relating to title deeds of immovable properties	In our opinion and according to the information and explanations given to us, and the records of the company, there are no immovable properties lying in the books of the company.	
Disclosure in auditors report relating to inventories		Clause (ii) of the Order regarding inventories is not applicable to the Company.
Disclosure in auditors report relating to loans		Textual information (13) [See below]
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013		The Company has not granted any loans, guarantees or security and has not made investments to which the provisions of section 185 and 186 of the Companies Act, 2013 apply.
Disclosure in auditors report relating to deposits accepted		In our opinion and according to the information and explanations given to us, the company has not accepted deposits from the public during the year.
Disclosure in auditors report relating to maintenance of cost records		According to the information and explanations given to us, the Central Government has not prescribed maintenance of cost records under Section 148(1) of the Act for any of the products of the Company.
Disclosure in auditors report relating to statutory dues [TextBlock]	As per Below	
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	Textual information (14) [See below]	



Disclosure relating to disputed statutory dues [TextBlock]	Textual information (15) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues	The company has not taken any loan from any financial institution/bank or by way of issue of debentures.	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	Textual information (16) [See below]	
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	Textual information (17) [See below]	
Disclosure in auditors report relating to managerial remuneration		Clause (xi) of the Order regarding managerial remuneration is not applicable to the Company.
Disclosure in auditors report relating to Nidhi Company		The Company is not a Nidhi Company and hence clause (xii) of the order is not applicable.
Disclosure in auditors report relating to transactions with related parties	Textual information (18) [See below]	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	The company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review.	
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	According to the information and explanations given to us and based on verification of records, the company has not entered into any non-cash transactions with directors or persons connected with him.	
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934		According to the information and explanations given to us, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

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

	<b>01/04/2018 to 31/03/2019</b>
Disclosure in auditor's report explanatory [TextBlock]	Textual information (19) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

## Textual information (13)

### Disclosure in auditors report relating to loans

According to the information and explanations given to us, the company has not granted any loans to companies, firms or other parties covered in the register maintained under section 189 of the Companies Act, 2013.

## Textual information (14)

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

According to the records maintained by the company, the company is generally regular in depositing with appropriate authorities undisputed statutory dues including provident fund, employees' state insurance, income tax, sales tax, wealth tax, goods and service tax, custom duty, excise duty, cess and other statutory dues where applicable.

According to the information and explanations given to us, no undisputed amounts in respect of the aforesaid statutory dues were in arrears, as at 31st March, 2019, for a period of more than six months from the date they became payable.

## Textual information (15)

### **Disclosure relating to disputed statutory dues [Text Block]**

According to the information and explanations given to us and the records of the company, there are no dues of income tax/ sales tax / customs duty / wealth tax / goods and service tax / excise duty /value added tax /cess, which have not been deposited on account of any dispute.

## Textual information (16)

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

According to the information and explanations given to us and the records of the company, the company has not raised money by way of initial public offer or further public offer during the year. The company has not taken any term loans from banks during the year.

## Textual information (17)

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

According to the information and explanations given to us and based on audit procedures performed and representations obtained from the management, we report that no fraud on or by the company, has been noticed or reported during the year under audit.

## Textual information (18)

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

In our opinion and according to the information and explanations given to us, the company has complied with provisions of section 188 of Companies Act, 2013 with respect to related party transactions entered in to during the year under review and the details have been disclosed in the Financial Statements etc., as required under Ind AS 24 - Related Party Disclosures.

## Textual information (19)

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

#### INDEPENDENT AUDITOR'S REPORT

To the Members of GRAVISS CATERING PRIVATE LIMITED

Report on the Audit of the Standalone Ind AS financial statements

#### Opinion

We have audited the standalone Ind AS financial statements of GRAVISS CATERING PRIVATE LIMITED ("the Company"), which comprise the Balance Sheet as at 31st March 2019, the Statement of Profit and Loss, Statement of Changes in Equity and Statement of Cash Flows for the year then ended and a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2019, profit, total comprehensive income, changes in equity and cash flows for the year ended on that date.

#### Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the 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 ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

#### Material Uncertainty Related to Going Concern

We draw attention to Note 26 in the financial statements, and in view of the matter stated therein relating to the losses incurred by the Company during the year and the accumulated losses as at 31st March, 2019, keeping in mind the factors stated in the note, the accompanying financial statements of the company have been prepared on a going concern basis. Our opinion is not modified in respect of this matter.

#### Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. Except for the matter described in the Material Uncertainty Related to Going Concern section, we have determined that there are no key audit matters to communicate in our report.

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

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholders Information but does not include the financial statements and our auditor's report thereon.

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

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

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

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

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

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

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

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

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

Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

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

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

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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

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

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

#### Report on Other Legal and Regulatory Requirements

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

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

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

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

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

d) In our opinion, the aforesaid standalone Ind AS financial statements comply with the Indian Accounting Standards prescribed under section 133 of the Act.

e) On the basis of the written representations received from the directors as on 31st March, 2019 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2019 from being appointed as a director in terms of Section 164(2) of the Act.

f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".

g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanations given to us, the Company has not paid remuneration to its directors during the year and hence reporting under this clause is not applicable.

h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

i. The Company does not have any pending litigations which would impact its financial position;

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

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

For V. Sankar Aiyar & Co.,  
Chartered Accountants.  
Firm Reg No. 109208W

V. Mohan  
Partner  
Membership No. 17748

Place: Mumbai  
Date: 10th May, 2019

Annexure A to Auditor's Report

Annexure referred to in our report of even date to the members of GRAVISS CATERING PRIVATE LIMITED on the accounts for the year ended 31st March 2019

- i. (a) The company has maintained proper records showing full particulars including quantitative details and situation of Fixed Assets.  
  
(b) As explained to us, physical verification of fixed assets was carried out by the management during the year. There were no discrepancies noticed on such verification.  
  
(c) In our opinion and according to the information and explanations given to us, and the records of the company, there are no immovable properties lying in the books of the the company.
- ii. Clause (ii) of the Order regarding inventories is not applicable to the Company.
- iii. According to the information and explanations given to us, the company has not granted any loans to companies, firms or other parties covered in the register maintained under section 189 of the Companies Act, 2013.
- iv. The company has not granted any loans, guarantees or security and has not made investments to which the provisions of section 185 and 186 of the Companies Act, 2013 apply.
- v. In our opinion and according to the information and explanations given to us, the company has not accepted deposits from the public during the year.
- vi. According to the information and explanations given to us, the Central Government has not prescribed maintenance of cost records under Section 148(1) of the Act for any of the products of the Company.
- vii. (a) According to the records maintained by the company, the company is generally regular in depositing with appropriate authorities undisputed statutory dues including provident fund, employees' state insurance, income tax, sales tax, wealth tax, goods and service tax, custom duty, excise duty, cess and other statutory dues where applicable.  
  
According to the information and explanations given to us, no undisputed amounts in respect of the aforesaid statutory dues were in arrears, as at 31st March, 2019, for a period of more than six months from the date they became payable.  
  
(b) According to the information and explanations given to us and the records of the company, there are no dues of income tax/ sales tax/ customs duty/ wealth tax/ goods and service tax/ excise duty/ value added tax/ cess, which have not been deposited on account of any dispute.
- viii. The company has not taken any loan from any financial institution/bank or by way of issue of debentures.
- ix. According to the information and explanations given to us and the records of the company, the company has not raised money by way of initial public offer or further public offer during the year. The company has not taken any term loans from banks during the year.
- x. According to the information and explanations given to us and based on audit procedures performed and representations obtained from the management, we report that no fraud on or by the company, has been noticed or reported during the year under audit.
- xi. Clause (xi) of the Order regarding managerial remuneration is not applicable to the Company.

xii. The Company is not a Nidhi Company and hence clause (xii) of the order is not applicable.

xiii. In our opinion and according to the information and explanations given to us, the company has complied with provisions of section 188 of Companies Act, 2013 with respect to related party transactions entered in to during the year under review and the details have been disclosed in the Financial Statements etc., as required under Ind AS 24 - Related Party Disclosures.

xiv. The company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review.

xv. According to the information and explanations given to us and based on verification of records, the company has not entered into any non-cash transactions with directors or persons connected with him.

xvi. According to the information and explanations given to us, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

For V. Sankar Aiyar & Co.,  
Chartered Accountants.  
Firm Reg No. 109208W

V. Mohan  
Partner  
Membership No. 17748

Place: Mumbai  
Date: 10th May, 2019

"ANNEXURE B" REFERRED TO IN THE AUDITOR'S REPORT TO THE MEMBERS OF GRAVISS CATERING PRIVATE LIMITED ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2019

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

We have audited the internal financial controls over financial reporting of GRAVISS CATERING PRIVATE LIMITED as of March 31st, 2019 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

#### Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on "the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India". These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

#### Auditors' Responsibility

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

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

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

#### Meaning of Internal Financial Controls over Financial Reporting

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

#### Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

#### Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2019 based on "the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India"

For V. Sankar Aiyar & Co.,  
Chartered Accountants.  
Firm Reg No. 109208W

V. Mohan  
Partner  
Membership No. 17748

Place: Mumbai  
Date: 10th May, 2019

### [700700] Disclosures - Secretarial audit report

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

	<b>01/04/2018 to 31/03/2019</b>
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No



**[110000] Balance sheet**

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

	31/03/2019	31/03/2018	31/03/2017
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	5.85	8.42	9.48
Capital work-in-progress	0	0	
Investment property	0	0	
Goodwill	0	0	
Other intangible assets	0	0	
Non-current financial assets [Abstract]			
Non-current investments	0	0	
Trade receivables, non-current	0	0	
Loans, non-current	0	0	
Total non-current financial assets	0	0	
Other non-current assets	(A) 13.78	12.96	
Total non-current assets	19.63	21.38	
Current assets [Abstract]			
Inventories	0	0	
Current financial assets [Abstract]			
Current investments	0	0	
Trade receivables, current	20.11	4.85	
Cash and cash equivalents	4.12	2.32	
Bank balance other than cash and cash equivalents	0	0	
Loans, current	0.25	69.25	
Total current financial assets	24.48	76.42	
Other current assets	0.72	0	
Total current assets	25.2	76.42	
Total assets	44.83	97.8	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	7.65	7.65	7.65
Other equity	-322.51	-324.75	
Total equity attributable to owners of parent	-314.86	-317.1	
Non controlling interest	0	0	
Total equity	-314.86	-317.1	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	337.31	403.1	
Total non-current financial liabilities	337.31	403.1	
Provisions, non-current	0	0	
Total non-current liabilities	337.31	403.1	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	0	0	
Trade payables, current	(B) 13.54	2.1	
Other current financial liabilities	8.65	9.64	
Total current financial liabilities	22.19	11.74	
Other current liabilities	0.19	0.06	
Provisions, current	0	0	
Total current liabilities	22.38	11.8	
Total liabilities	359.69	414.9	
Total equity and liabilities	44.83	97.8	

**Footnotes**

(A) Includes Income Tax assets (Net)

(B) Total outstanding dues of creditors other than Micro and Small Enterprises

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Statement of profit and loss [Abstract]				
Earnings per share [Abstract]				
Earnings per share [Line items]				
Basic earnings per share [Abstract]				
Basic earnings (loss) per share from continuing operations	[INR/shares] 2.94	[INR/shares] -14.05	[INR/shares] 2.94	[INR/shares] -14.05
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] 2.94	[INR/shares] -14.05	[INR/shares] 2.94	[INR/shares] -14.05
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] 2.94	[INR/shares] -14.05	[INR/shares] 2.94	[INR/shares] -14.05
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] 2.94	[INR/shares] -14.05	[INR/shares] 2.94	[INR/shares] -14.05

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	78.73	127.75
Other income	7.5	0
Total income	86.23	127.75
Expenses [Abstract]		
Cost of materials consumed	0	0
Purchases of stock-in-trade	(A) 23.81	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	0	4.58
Finance costs	0.8	1.42
Depreciation, depletion and amortisation expense	1.06	1.06
Expenditure on production, transportation and other expenditure pertaining to exploration and production activities	0	0
Other expenses	57.52	131.44
Total expenses	83.19	138.5
Profit before exceptional items and tax	3.04	-10.75
Exceptional items before tax	0	0
Total profit before tax	3.04	-10.75
Tax expense [Abstract]		
Current tax	0.8	0
Total tax expense	0.8	0
Total profit (loss) for period from continuing operations	2.24	-10.75
Total profit (loss) for period	2.24	-10.75
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	No	No
Total comprehensive income	2.24	-10.75
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Total comprehensive income	2.24	-10.75
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 2.94	[INR/shares] -14.05
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] 2.94	[INR/shares] -14.05
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 2.94	[INR/shares] -14.05
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] 2.94	[INR/shares] -14.05

### Footnotes

(A) Purchase of Food & Beverages items

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

..(1)

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

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	2.24	-10.75		2.24
Changes in comprehensive income components	0	0		0
Total comprehensive income	2.24	-10.75		2.24
Total increase (decrease) in equity	2.24	-10.75		2.24
Other equity at end of period	-322.51	-324.75	-314	-322.51

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

..(2)

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

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-10.75		2.24	-10.75
Changes in comprehensive income components	0		0	0
Total comprehensive income	-10.75		2.24	-10.75
Total increase (decrease) in equity	-10.75		2.24	-10.75
Other equity at end of period	-324.75	-314	-322.51	-324.75

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

..(3)

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

Components of equity [Axis]	Reserves [Member]	Retained earnings [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		2.24	-10.75	
Changes in comprehensive income components		0	0	
Total comprehensive income		2.24	-10.75	
Total increase (decrease) in equity		2.24	-10.75	
Other equity at end of period	-314	-322.51	-324.75	-314

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

..(4)

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

Components of equity [Axis]	Other retained earning [Member]		
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Other equity [Abstract]			
Statement of changes in equity [Line items]			
Equity [Abstract]			
Changes in equity [Abstract]			
Comprehensive income [Abstract]			
Profit (loss) for period	2.24	-10.75	
Changes in comprehensive income components	0	0	
Total comprehensive income	2.24	-10.75	
Total increase (decrease) in equity	2.24	-10.75	
Other equity at end of period	-322.51	-324.75	-314

**[320000] Cash flow statement, indirect**

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	3.04	-10.75	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	0.8	1.42	
Adjustments for decrease (increase) in trade receivables, current	(A) -15.27	10.35	
Adjustments for decrease (increase) in other current assets	-0.71	0.66	
Adjustments for other financial assets, current	(B) 69	20.15	
Adjustments for increase (decrease) in trade payables, current	(C) 11.42	-17.63	
Adjustments for increase (decrease) in other current liabilities	0.13	-1.91	
Adjustments for depreciation and amortisation expense	1.06	1.06	
Adjustments for other financial liabilities, non-current	-0.98	-12.92	
Other adjustments for which cash effects are investing or financing cash flow	(D) -7.5	0	
Total adjustments for reconcile profit (loss)	57.95	1.18	
Net cash flows from (used in) operations	60.99	-9.57	
Income taxes paid (refund)	(E) 1.61	1	
Net cash flows from (used in) operating activities	59.38	-10.57	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of property, plant and equipment	9	0	
Net cash flows from (used in) investing activities	9	0	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	0	0.18	
Repayments of borrowings	65.78	0	
Interest paid	(F) 0.8	1.42	
Net cash flows from (used in) financing activities	-66.58	-1.24	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	1.8	-11.81	
Net increase (decrease) in cash and cash equivalents	1.8	-11.81	
Cash and cash equivalents cash flow statement at end of period	4.12	2.32	14.13

**Footnotes**

- (A) Trade and other receivables  
 (B) Loans  
 (C) Trade and other payables  
 (D) (Profit) / loss on sale of fixed assets  
 (E) Direct taxes paid  
 (F) Finance Cost

**[610100] Notes - List of accounting policies**

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

	<b>01/04/2018 to 31/03/2019</b>
Disclosure of significant accounting policies [TextBlock]	As stated below
Description of accounting policy for borrowing costs [TextBlock]	Textual information (20) [See below]
Description of accounting policy for cash flows [TextBlock]	Textual information (21) [See below]
Description of accounting policy for contingent liabilities and contingent assets [TextBlock]	Textual information (22) [See below]
Description of accounting policy for depreciation expense [TextBlock]	Textual information (23) [See below]
Description of accounting policy for determining components of cash and cash equivalents [TextBlock]	Textual information (24) [See below]
Description of accounting policy for earnings per share [TextBlock]	Textual information (25) [See below]
Description of accounting policy for fair value measurement [TextBlock]	Textual information (26) [See below]
Description of accounting policy for financial instruments [TextBlock]	Textual information (27) [See below]
Description of accounting policy for foreign currency translation [TextBlock]	Textual information (28) [See below]
Description of accounting policy for impairment of financial assets [TextBlock]	Textual information (29) [See below]
Description of accounting policy for impairment of non-financial assets [TextBlock]	Textual information (30) [See below]
Description of accounting policy for income tax [TextBlock]	Textual information (31) [See below]
Description of accounting policy for interest income and expense [TextBlock]	Interest income is recognised using Effective Interest Rate (EIR) method.
Description of accounting policy for leases [TextBlock]	Textual information (32) [See below]
Description of accounting policy for measuring inventories [TextBlock]	Textual information (33) [See below]
Description of accounting policy for property, plant and equipment [TextBlock]	Textual information (34) [See below]
Description of accounting policy for recognition of revenue [TextBlock]	Textual information (35) [See below]

**Textual information (20)****Description of accounting policy for borrowing costs [Text Block]**

Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing costs that are attributable to the acquisition or construction of qualifying assets (i.e. an asset that necessarily takes a substantial period of time to get ready for its intended use) are capitalized as a part of the cost of such assets till the month in which the asset is ready for use. All other borrowing costs are charged to the Statement of Profit & Loss.

**Textual information (21)****Description of accounting policy for cash flows [Text Block]**

Cash flows are reported using the indirect method, where by net profit before tax is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities are segregated.

## Textual information (22)

### Description of accounting policy for contingent liabilities and contingent assets [Text Block]

Provisions, Contingent Liabilities and Contingent assets

- a) Provisions are recognized when there is a present obligation (legal or constructive) 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. The expenses relating to a provision are recognised in the Statement of Profit & Loss net of any reimbursement.
- b) If the effect of time value of money is material, provisions are shown at present value of expenditure expected to be required to settle the obligation, by discounting using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.
- c) Contingent liabilities are possible obligations arising from past events and whose existence will only be confirmed by occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company, or present obligations where it is not probable that an outflow of resources will be required to settle the obligation or the amount of the obligation cannot be measured with sufficient reliability. Contingent liabilities are not recognized in the financial statements but are disclosed unless the possibility of an outflow of economic resources is considered remote.
- d) Contingent Assets are not recognised but reviewed at each balance sheet date and disclosure is made in the Notes in respect of possible effects that arise from past events and whose existence is confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company and where inflow of economic benefit is probable.

## Textual information (23)

### Description of accounting policy for depreciation expense [Text Block]

- a) Depreciation on property, plant and equipment is provided on the straight line basis, over the useful lives of assets (after retaining the residual value of up to 5%). The useful lives determined are in line with the useful lives as prescribed in the Schedule II of the Act.

Asset Description	Useful Life (Years)
Building	30
Air-conditioning plant, cooking machinery, security and firefighting equipments	15
Furniture & Fixtures including interior design	8

- b) Residual value of building and vehicles is estimated at 5% of the original cost and at nil value for all other assets.
- c) Items of property, plant and equipment costing not more than Rs.5,000 each are depreciated at 100 percent in the year in which they are capitalised.
- d) Expenditure on major repairs and overhauls which qualify for recognition in the item of Property, Plant and Equipment and which result in additional useful life, is depreciated over the extended useful life of the asset as determined by technical evaluation.
- e) Depreciation is charged on additions / deletions on pro-rata monthly basis including the month of addition / deletion.
- f) No depreciation is charged on Land taken on lease, since the company has right to renew the lease for indefinite terms.

## Textual information (24)

### **Description of accounting policy for determining components of cash and cash equivalents [Text Block]**

Cash and cash equivalents include cash at bank, cash, cheques and draft on hand. The Company considers all highly liquid investments with a remaining maturity at the date of purchase of three months or less and that are readily convertible to known amounts of cash to be cash equivalents.

## Textual information (25)

### **Description of accounting policy for earnings per share [Text Block]**

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

Diluted earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period, adjusted for the effect of all dilutive potential equity shares.

## Textual information (26)

### **Description of accounting policy for fair value measurement [Text Block]**

a) The Company measures financial instruments at fair value at each balance sheet date.

b) Fair value is the price that would be received on selling an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date in the principal or, in its absence, the most advantageous market to which the Company has access at that date.

c) While measuring the fair value of an asset or liability, the Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure the fair value using observable market data as far as possible and minimising the use of unobservable inputs. Fair values are categorised into 3 levels as follows:

Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2: inputs other than quoted prices that are observable for the assets or liability, either directly (i.e. as prices for similar item) or indirectly (i.e. derived from prices)

Level 3: inputs that are not based on observable market data (unobservable inputs).



## Textual information (27)

### Description of accounting policy for financial instruments [Text Block]

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

#### Financial assets

##### Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset

##### Subsequent measurement

For purposes of subsequent measurement, financial assets are classified in the following categories

##### Financial Assets at amortised cost

##### Financial assets at fair value through profit or loss (FVTPL)

##### Financial Assets at amortised cost

A financial asset is measured at the amortised cost if both the following conditions are met:

- a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- b) Contractual terms of the asset give rise on specified dates to cash flows, if any, that are solely payments of principal and interest, if applicable (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. This category generally applies to trade and other receivables.

Financial assets which are considered as receivable on demand at any time, are not discounted on initial recognition and on subsequent measurement.

##### Financial assets at FVTPL

Any financial asset, which does not meet the criteria for categorization as at amortized cost is classified as at FVTPL.

##### Equity investments in subsidiaries

Investment in subsidiaries are accounted for at cost in standalone financial statements.

##### Derecognition

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is primarily derecognised (i.e. removed from the balance sheet) when:

a) rights to receive cash flows from the asset have expired, or

b) The company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the company has transferred substantially all the risks and rewards of the asset, or (b) the company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

When the company has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if and to what extent it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the company continues to recognise the transferred asset to the extent of the company's continuing involvement. In that case, the company also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the company has retained.

Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the company could be required to repay.

#### Financial liabilities

##### Initial recognition and measurement.

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, loans and borrowings, payables, as appropriate. All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs. The Company's financial liabilities include trade and other payables, loans and borrowings.

##### Subsequent measurement

Financial liabilities are measured subsequently at fair value through profit or loss.

##### Loans and borrowings

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method.

Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

This category generally applies to borrowings.

Financial liabilities which are considered as repayable on demand at any time, are not discounted on initial recognition and on subsequent measurement.

##### Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit or loss.

##### Offsetting of financial instruments

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

## Textual information (28)

### **Description of accounting policy for foreign currency translation [Text Block]**

Foreign Currency Transactions

Monetary items:

Monetary assets and liabilities denominated in foreign currencies are translated at spot rates of exchange at the reporting date.

Exchange differences arising on settlement or translation of monetary items are recognised in Statement of Profit & Loss.

Non - Monetary items:

Non-monetary items that are measured in terms of historical cost are recorded at the exchange rates at the dates of the initial transactions.

## Textual information (29)

### **Description of accounting policy for impairment of financial assets [Text Block]**

Loss allowance for expected credit losses is recognised for financial assets. The Company recognises life time expected credit losses for all trade receivables that do not constitute a financing transaction. For financial assets whose credit risk has not significantly increased since initial recognition, loss allowance equal to twelve months expected credit losses is recognised. Loss allowance equal to the lifetime expected credit losses is recognised if the credit risk on the financial instruments has significantly increased since initial recognition.

## Textual information (30)

### **Description of accounting policy for impairment of non-financial assets [Text Block]**

At each Balance Sheet date, an assessment is made of whether there is any indication of impairment. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of the asset's or Cash-Generating Unit's (CGU) fair value less costs of disposal and its value in use. Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets.

When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

## Textual information (31)

### Description of accounting policy for income tax [Text Block]

#### Current Tax

Income-tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, by the end of reporting period.

#### Deferred tax

Deferred tax (both assets and liabilities) is calculated using the balance sheet method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised. The amount of deferred tax assets is reviewed at each reporting date.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

Current tax and Deferred Tax items are recognised in correlation to the underlying transaction either in the Statement of Profit & Loss, other comprehensive income or directly in equity.

## Textual information (32)

### Description of accounting policy for leases [Text Block]

At the inception of an arrangement, the Company determines whether the arrangement is or contains a lease and whether it is a finance lease or an operating lease. If substantially all the risks and rewards incidental to ownership of the leased asset are transferred to the Company as lessee the arrangement is treated as a finance lease otherwise it is considered as an operating lease.

## Textual information (33)

### Description of accounting policy for measuring inventories [Text Block]

Inventories are stated at cost or net realizable value, whichever is lower. Cost of inventories comprises of expenditure incurred in the normal course of business in bringing inventories to their present location, including appropriate overheads apportioned on a reasonable and consistent basis and is determined on the following basis:

- a. Food and Beverages on weighted average basis.
- b. Stores and other operating supplies on weighted average basis.

Obsolete, slow moving, surplus and defective stocks are identified and where necessary, provision is made for such stocks.

## Textual information (34)

### Description of accounting policy for property, plant and equipment [Text Block]

- a) The cost of an item of property, plant and equipment is recognized as an asset only if it is probable that future economic benefits associated with the item will flow to the entity and the cost of the item can be measured reliably.
- b) Property, plant and equipment are stated at cost net of tax / duty credit availed, less accumulated depreciation and accumulated impairment loss, if any.
- c) The initial cost of an asset comprises its purchase price or construction cost (including import duties and non-refundable taxes), any costs directly attributable to bringing the asset into the location and condition necessary for it to be capable of operating in the manner intended by management, the initial estimate of any decommissioning obligation (if any) and the applicable borrowing cost till the asset is ready for its intended use.
- d) Subsequent expenditure is capitalised only if it is probable that the future economic benefits associated with the expenditure will flow to the Company.
- e) An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use. Any gain or loss arising on de-recognition of the asset (calculated as the difference between the net disposal proceeds if any and the carrying amount of the asset) is included in the Statement of Profit and Loss when the asset is derecognised.
- f) Direct expenses incurred during construction period on capital projects are capitalised.
- g) The company has leasehold land which is a finance lease. The carrying amount representing the fair value (revalued before the date of transition to Ind AS) of the leased land, is recognized under Property, Plant and Equipment and is treated as deemed cost on adoption of Ind AS.

## Textual information (35)

### Description of accounting policy for recognition of revenue [Text Block]

Sale of goods: Revenue from the sale of goods is recognised when the performance obligation is satisfied by transferring the related goods to the customer. The performance obligation is considered to be satisfied when the customer obtains control of the goods.

Revenue from the sale of goods is measured at the fair value of the consideration received or receivable (after including fair value allocations related to arrangements involving more than one performance obligation), net of returns, taxes or duties collected on behalf of the Government and applicable trade discounts or rebates.

Interest income is recognised using Effective Interest Rate (EIR) method.

Dividend income is recognized when the right to receive payment is established.

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

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of corporate information notes and other explanatory information [TextBlock]	GRAVISS CATERING PRIVATE LIMITED was incorporated in 1978. The Registered Office of the Company is located at Delhi. It is engaged in the hospitality and decor business.	
Statement of Ind AS compliance [TextBlock]	Textual information (36) [See below]	-
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [TextBlock]	Textual information (37) [See below]	
Disclosure of significant accounting policies [TextBlock]	As stated below	
Explanation of measurement bases used in preparing financial statements [TextBlock]	Textual information (38) [See below]	
Disclosure of objectives, policies and processes for managing capital [TextBlock]	Textual information (39) [See below]	

**Textual information (36)****Statement of Ind AS compliance [Text Block]**

The Financial Statements are prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 (Act) read with Rule 4A of Companies (Accounts) Second Amendment Rules, 2015, Companies (Indian Accounting Standards) Rules, 2015; and the other relevant provisions of the Act and Rules thereunder. The Financial Statements have been prepared under historical cost convention basis except for derivative financial instruments, certain financial assets and financial liabilities which have been measured at fair value.

**Textual information (37)****Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [Text Block]**

Classification of Assets and Liabilities as Current and Non-Current:

All assets and liabilities are classified as current if they are expected to be realised / settled within twelve months after the reporting period. All other assets and liabilities are considered as non-current.

## Textual information (38)

### Explanation of measurement bases used in preparing financial statements [Text Block]

The Financial Statements are prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 (Act) read with Rule 4A of Companies (Accounts) Second Amendment Rules, 2015, Companies (Indian Accounting Standards) Rules, 2015; and the other relevant provisions of the Act and Rules thereunder. The Financial Statements have been prepared under historical cost convention basis except for derivative financial instruments, certain financial assets and financial liabilities which have been measured at fair value.

The Company's presentation and functional currency is Indian Rupees and all values are rounded off to the nearest lacs (INR 00,000), except when otherwise indicated.

The Financial Statements were authorized for issue in accordance with a resolution of the directors on 10-05-2019.

## Textual information (39)

### Disclosure of objectives, policies and processes for managing capital [Text Block]

For the purpose of the Company's capital management, capital includes issued capital, convertible instruments and reserves. The primary objective of the Company's Capital Management is to maximise shareholder value. The company manages its capital structure and makes adjustments, if any, required in the light of the current economic environment and other business requirements.

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

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
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 expected impact of initial application of new standards or interpretations [TextBlock]	Textual information (40) [See below]	
Disclosure of changes in accounting estimates [TextBlock]		
Whether there are changes in accounting estimates during the year	No	No

## Textual information (40)

### Disclosure of expected impact of initial application of new standards or interpretations [Text Block]

#### Ind AS 116- Leases

Ind AS 116 was issued in June 2017 and will supersede the existing Ind AS 17. Under Ind AS 116, lessee is required to recognize the right-of-use asset and liabilities at present value of lease payments payable on that date for all leases with a term of more than 12 months. As a consequence, lessee will recognize depreciation of the right-of-use asset and interest on lease liability and also present the principal and interest portion in financing activity separately in the cash flow statement. All other requirements of Ind AS 16 Property, Plant & Equipment will apply to right-of-use asset recognized as per Ind AS 116. This standard will come in to force from accounting period commencing on or after 1st April 2019. The Company will adopt the new standard on the required effective date.

#### Ind AS 12 Appendix C, Uncertainty over Income Tax Treatments

On 30th March 2019 the Ministry of Corporate Affairs has notified the said Appendix effective from 1st April 2019 by which the companies are required to determine the probability of the relevant tax authority accepting each tax treatment or group of tax treatments while determining the taxable profit or loss, tax bases, unused tax losses, unused tax credits and tax rates, when there is uncertainty over income tax treatments. The effect of adoption of this Appendix would be insignificant.

#### Amendment to Ind AS 12- Income Taxes

On 30th March 2019 the Ministry of Corporate Affairs has notified the said Amendment effective from 1st April, 2019. This amendment clarifies that an entity shall recognize the income tax consequences of dividends in profit or loss, other comprehensive income or equity according to where the entity originally recognized those pas transactions or events. This amendment will not have any effect on the financial statements.

#### Amendment to Ind AS 19- Employee Benefits relating to Plan amendment, curtailment or settlement

On 30th March 2019 the Ministry of Corporate Affairs has notified the said Amendment effective from 1st April, 2019. The amendment require an entity to use updated assumptions to determine current service cost and net interest cost for the remainder of the period after a plan amendment, curtailment or settlement and to recognize in profit or loss as part of past service cost, or a gain or loss on settlement, any reduction in surplus, even in that surplus was not previously recognized because of the impact of the asset ceiling. This amendment will not have any impact on the financial statements.

## [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 Lakhs of INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]		Furniture and fixtures [Member]	
	Owned and leased assets [Member]		Owned and leased assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight Line Basis	Straight Line Basis	Straight Line Basis	Straight Line Basis
Useful lives or depreciation rates, property, plant and equipment	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013	8 Years	8 Years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No



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

..(2)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]		Vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight Line Basis	Straight Line Basis	Straight Line Basis	Straight Line Basis
Useful lives or depreciation rates, property, plant and equipment	8 Years	8 Years	As per Schedule II of the Companies Act , 2013	As per Schedule II of the Companies Act , 2013
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(3)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]		Motor vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight Line Basis	Straight Line Basis	Straight Line Basis	Straight Line Basis
Useful lives or depreciation rates, property, plant and equipment	As per Schedule II of the Companies Act , 2013	As per Schedule II of the Companies Act , 2013	As per Schedule II of the Companies Act , 2013	As per Schedule II of the Companies Act , 2013
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(4)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about property plant and equipment [Abstract]		
Disclosure of additional information about property plant and equipment [Line items]		
Depreciation method, property, plant and equipment	Straight Line Basis	Straight Line Basis
Useful lives or depreciation rates, property, plant and equipment	As per Schedule II of the Companies Act , 2013	As per Schedule II of the Companies Act , 2013
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 Lakhs of INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-1.07	-1.06		
Total Depreciation property plant and equipment	-1.07	-1.06		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.5	0		8.88
Total disposals and retirements, property, plant and equipment	1.5	0		8.88
Total increase (decrease) in property, plant and equipment	-2.57	-1.06		-8.88
Property, plant and equipment at end of period	5.85	8.42	9.48	8.51

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

..(2)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			1.07	1.06
Total Depreciation property plant and equipment			1.07	1.06
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		7.38	0
Total disposals and retirements, property, plant and equipment	0		7.38	0
Total increase (decrease) in property, plant and equipment	0		-6.31	1.06
Property, plant and equipment at end of period	17.39	17.39	2.66	8.97

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

..(3)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]	Furniture and fixtures [Member]		
		Owned and leased assets [Member]		
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-1.07	-1.06	
Total Depreciation property plant and equipment		-1.07	-1.06	
Total increase (decrease) in property, plant and equipment		-1.07	-1.06	
Property, plant and equipment at end of period	7.91	5.85	6.92	7.98

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

..(4)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [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]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				1.07
Total Depreciation property plant and equipment				1.07
Total increase (decrease) in property, plant and equipment	0	0		1.07
Property, plant and equipment at end of period	8.51	8.51	8.51	2.66

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

..(5)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	1.06		-1.07	-1.06
Total Depreciation property plant and equipment	1.06		-1.07	-1.06
Total increase (decrease) in property, plant and equipment	1.06		-1.07	-1.06
Property, plant and equipment at end of period	1.59	0.53	5.85	6.92

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

..(6)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]				
	Carrying amount [Member]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]		31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]					
Disclosure of detailed information about property, plant and equipment [Line items]					
Reconciliation of changes in property, plant and equipment [Abstract]					
Changes in property, plant and equipment [Abstract]					
Additions other than through business combinations, property, plant and equipment			0	0	
Total increase (decrease) in property, plant and equipment			0	0	
Property, plant and equipment at end of period	7.98	8.51	8.51	8.51	8.51

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

..(7)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			Vehicles [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	1.07	1.06		
Total Depreciation property plant and equipment	1.07	1.06		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment				1.5
Total disposals and retirements, property, plant and equipment				1.5
Total increase (decrease) in property, plant and equipment	1.07	1.06		-1.5
Property, plant and equipment at end of period	2.66	1.59	0.53	0

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

..(8)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		8.88	0
Total disposals and retirements, property, plant and equipment	0		8.88	0
Total increase (decrease) in property, plant and equipment	0		-8.88	0
Property, plant and equipment at end of period	1.5	1.5	0	8.88

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

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
		31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		7.38	0	
Total disposals and retirements, property, plant and equipment		7.38	0	
Total increase (decrease) in property, plant and equipment		-7.38	0	
Property, plant and equipment at end of period	8.88	0	7.38	7.38

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

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.5	0		8.88
Total disposals and retirements, property, plant and equipment	1.5	0		8.88
Total increase (decrease) in property, plant and equipment	-1.5	0		-8.88
Property, plant and equipment at end of period	0	1.5	1.5	0

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

..(11)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		7.38	0
Total disposals and retirements, property, plant and equipment	0		7.38	0
Total increase (decrease) in property, plant and equipment	0		-7.38	0
Property, plant and equipment at end of period	8.88	8.88	0	7.38

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

..(12)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]	Motor vehicles [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
		31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		1.5	0	
Total disposals and retirements, property, plant and equipment		1.5	0	
Total increase (decrease) in property, plant and equipment		-1.5	0	
Property, plant and equipment at end of period	7.38	0	1.5	1.5

**Disclosure of detailed information about property, plant and equipment [Table]****..(13)**

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

Classes of property, plant and equipment [Axis] Sub classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
	Owned and leased assets [Member]			Accumulated depreciation and impairment [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	8.88	0		7.38
Total disposals and retirements, property, plant and equipment	8.88	0		7.38
Total increase (decrease) in property, plant and equipment	-8.88	0		-7.38
Property, plant and equipment at end of period	0	8.88	8.88	0

**Disclosure of detailed information about property, plant and equipment [Table]****..(14)**

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

Classes of property, plant and equipment [Axis] Sub classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		1.5	0
Total disposals and retirements, property, plant and equipment	0		1.5	0
Total increase (decrease) in property, plant and equipment	0		-1.5	0
Property, plant and equipment at end of period	7.38	7.38	0	1.5



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

..(15)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		8.88	0	
Total disposals and retirements, property, plant and equipment		8.88	0	
Total increase (decrease) in property, plant and equipment		-8.88	0	
Property, plant and equipment at end of period	1.5	0	8.88	8.88

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

..(16)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]			
Disclosure of detailed information about property, plant and equipment [Line items]			
Reconciliation of changes in property, plant and equipment [Abstract]			
Changes in property, plant and equipment [Abstract]			
Disposals and retirements, property, plant and equipment [Abstract]			
Disposals, property, plant and equipment	7.38	0	
Total disposals and retirements, property, plant and equipment	7.38	0	
Total increase (decrease) in property, plant and equipment	-7.38	0	
Property, plant and equipment at end of period	0	7.38	7.38

**[612100] Notes - Impairment of assets**

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of impairment of assets [TextBlock]		
Disclosure of impairment loss and reversal of impairment loss [TextBlock]		
Whether there is any impairment loss or reversal of impairment loss during the year	No	No
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock]		
Whether impairment loss recognised or reversed for individual Assets or cash-generating unit	No	No

**[400700] Notes - Investment property**

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

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

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

..(1)

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

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2019	31/03/2018
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 Lakhs of INR

	31/03/2019	31/03/2018
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 Lakhs of INR

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

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of other intangible assets [TextBlock]		
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

**[401000] Notes - Biological assets other than bearer plants**

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

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

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

..(1)

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

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Other financial assets at amortised cost class [Member]	
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets, category [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	24.48	76.42	24.48	76.42
Financial assets, at fair value	24.48	76.42	24.48	76.42
Description of other financial assets at amortised cost class	Total Financial Asset at Amortised cost	Total Financial Asset at Amortised cost	Total Financial Asset at Amortised cost	Total Financial Asset at Amortised cost

**Disclosure of financial assets [Table]**

..(2)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 1 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0.25	69.25	0.25	69.25
Financial assets, at fair value	0.25	69.25	0.25	69.25
Description of other financial assets at amortised cost class	Loans	Loans	Loans	Loans

**Disclosure of financial assets [Table]**

..(3)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 2 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	4.12	2.32	4.12	2.32
Financial assets, at fair value	4.12	2.32	4.12	2.32
Description of other financial assets at amortised cost class	Cash and cash equivalents	Cash and cash equivalents	Cash and cash equivalents	Cash and cash equivalents

**Disclosure of financial assets [Table]**

..(4)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 3 [Member]			
	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
Categories of financial assets [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	20.11	4.85	20.11	4.85
Financial assets, at fair value	20.11	4.85	20.11	4.85
Description of other financial assets at amortised cost class	Trade receivables	Trade receivables	Trade receivables	Trade receivables

**Disclosure of financial liabilities [Table]**

..(1)

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

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]	
	Financial liabilities at amortised cost, category [Member]	
Categories of financial liabilities [Axis]	31/03/2019	31/03/2018
Disclosure of financial liabilities [Abstract]		
Disclosure of financial liabilities [Line items]		
Financial liabilities	(A) 359.5	414.85
Financial liabilities, at fair value	359.5	414.85

**Footnotes**

## (A) Borrowings, Trade payables &amp; Other Financial Liabilities

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

	01/04/2018 to 31/03/2019
Disclosure of financial instruments [TextBlock]	
Disclosure of financial assets [TextBlock]	
Disclosure of financial assets [Abstract]	
Disclosure of financial liabilities [TextBlock]	
Disclosure of financial liabilities [Abstract]	
Disclosure of nature and extent of risks arising from financial instruments [TextBlock]	Textual information (41) [See below]
Disclosure of credit risk [TextBlock]	
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]	
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]	
Disclosure of credit risk exposure [TextBlock]	
Disclosure of credit risk exposure [Abstract]	
Disclosure of provision matrix [TextBlock]	
Disclosure of provision matrix [Abstract]	
Disclosure of financial instruments by type of interest rate [TextBlock]	
Disclosure of financial instruments by type of interest rate [Abstract]	

## Textual information (41)

### Disclosure of nature and extent of risks arising from financial instruments [Text Block]

#### - Financial risk management

The Company has exposure to the Credit risk, Liquidity risk and Market risk arising from financial instruments.

Risk Management Framework: The Company's Board of Directors has overall responsibility for the establishment and oversight of the Company's risk management framework. The Board of Directors has established the Risk Management Committee (RMC), which is responsible for developing and monitoring the Company's risk management policies.

The Company's risk management policies are established to identify and analyse the risks faced by the Company, to set appropriate risk limits to control / monitor risks and adherence to limit. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Company's activities.

The Audit Committee oversees how management monitors compliance with the company's risk management policies and procedures, and reviews the adequacy of the risk management framework in relation to risks faced by the Company. The Audit Committee is assisted by internal audit. Internal audit undertakes reviews of risk management controls and procedures, the results of which are reported to the Audit Committee.

The Company's financial risk management is an integral part of how to plan and execute its business strategies. The Company's financial risk management policy is approved by the Board of Directors.

#### Credit Risk

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Company's receivables.

Trade receivables: The Company considers the probability of default upon initial recognition of asset and whether there has been a significant increase in credit risk on an ongoing basis throughout each reporting period.

The following table provides information about the exposure to credit risk and measurement of loss allowance using Life time expected credit loss for trade receivables:

	Rs in lacs				
	Up to 6 months	6 months to 1 yr.	1 year to 3 years	More than 3 years	Total
As on 31 March 2019					
Gross Carrying Amount	20.11				20.11
Specific Provision	-	-	-	-	-
Carrying Amount	20.11	-	-	-	20.11
As on 31 March 2018					
Gross Carrying Amount	4.85				4.85
Specific Provision	-	-	-	-	-

Carrying Amount	4.85	-	-	-	4.85
-----------------	------	---	---	---	------

Cash and cash equivalents: The Company held cash and cash equivalents of Rs 4.12 lacs as at 31 March 2019 ( 31 March 2018-Rs. 2.32 lacs). The cash and cash equivalents are held with reputed banks.

#### Liquidity Risk:

The Audit Committee oversees how management monitors compliance with the company's risk management policies and procedures, and reviews the adequacy of the risk management framework in relation to risks faced by the Company. The Audit Committee is assisted by internal audit. Internal audit undertakes reviews of risk management controls and procedures, the results of which are reported to the Audit Committee.

Rs in lacs						
Contractual cash flows						
	Carrying amount	Up to 1 year	1-2 years	2-5 years	Less than 5 years*	Total
As on 31 Mar. 2019						
Borrowings	337	40	50	60	187	337
Trade payables	14	14				14
As on 31 Mar. 2018						
Borrowings	403	30	60	70	243	403
Trade payables	2	2				2

#### Liquidity Risk:

Market risk is the risk that changes in market price such as foreign exchange rates, interest rates and commodity prices, will affect the Company's income or value of its financial instruments. Market risk is attributable to all market risk sensitive financial instruments including foreign currency receivables and payables, long term debt and commodity prices. The Company is exposed to market risk primarily related to foreign exchange rate risk, interest rate risk and commodity price risk.

#### Interest rate risk:

Interest rate risk can be either fair value interest rate risk or cash flow interest rate risk. Fair value interest rate risk is the risk of changes in fair values of fixed interest bearing investments because of fluctuations in the interest rates, in cases where the borrowings are measured at fair value through the Statement of profit and loss. Cash flow interest rate risk is the risk that the future cash flows of floating interest bearing investments will fluctuate because of fluctuations in the interest rates.

#### Exposure to Interest rate risk:

Company's interest rate risk arises from borrowings. The interest rate profile of the Company's interest-bearing long-term financial instruments is follows:

Rs in lacs

Particulars	31st March 2019	31st March 2018
Fixed-rate instruments		
Financial liabilities - measured at amortised cost	-	-
Variable-rate instruments		
Financial liabilities - measured at amortised cost		
Total		

#### Currency risk:

The Company is exposed to currency risk on account of its operating and financing activities. The functional currency of the Company is Indian Rupee.

To the extent the exposures on purchases and borrowings are not economically headed by the foreign currency denominated receivables, the Company uses derivative instruments, like, foreign exchange forward contracts to mitigate the risk of changes in foreign currency exchange and principal only swap rates. Company does not use derivative financial instruments for trading or speculative purposes.

The Company evaluates exchanges rate exposure arising from foreign currency transactions and the Company follows established risk management policies including the use of derivatives like foreign exchange forward contracts to hedge exposure.

#### Exposure to currency risk:

The currency profile of financial assets and financial liabilities as on 31st March 2019 and 31st March 2018 are as below:

	Rs in lacs		
	Total	INR	USD
As on 31 Mar. 2019			
Financial assets			
Trade and other receivables	20	20	-
Loans	0	0	-
Other Non-current assets		-	-
Cash and Cash equivalents	4	4	-
Exposure for assets (A)	24	24	-
Financial liabilities			

Long term borrowings	337	337	-
Short term borrowings		-	-
Trade and other payables	14	14	-
Other Current financial liabilities	9	9	-
Exposure for liabilities (B)	360	360	-
Net exposure (B-A)	335	335	-

Rs in lacs

	Total	INR	USD
--	-------	-----	-----

As on 31 Mar. 2018

## Financial assets

Trade and other receivables	5	5	-
Loans	69	69	-
Other Non-current assets	-	-	-
Cash and Cash equivalents	2	2	-
Exposure for assets (A)	76	76	-

## Financial liabilities

Long term borrowings	403	403	-
Short term borrowings		-	-
Trade and other payables	2	2	-
Other Current financial liabilities	10	10	-
Exposure for liabilities (B)	415	415	-
Net exposure (B-A)	338	338	-

## Sensitivity analysis:

A reasonably possible strengthening of the Indian Rupees against USD at March, 31 by Rs. NIL would have positive impact (before tax) by Rs NIL and Rs NIL for the net outstanding balance as on 31-03-2019 and 31-03-2018 respectively. Similarly, a reasonably possible



weakening of the Indian Rupee against USD would have a negative impact (before tax) by same amounts.

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

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	59.38	-10.57
Net cash flows from (used in) operating activities, discontinued operations	0	0
Net cash flows from (used in) operating activities	59.38	-10.57
Net cash flows from (used in) investing activities, continuing operations	9	0
Net cash flows from (used in) investing activities, discontinued operations	0	0
Net cash flows from (used in) investing activities	9	0
Net cash flows from (used in) financing activities, continuing operations	-66.58	-1.24
Net cash flows from (used in) financing activities, discontinued operations	0	0
Net cash flows from (used in) financing activities	-66.58	-1.24

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Unquoted
Number of shares authorised	[shares] 1,00,000	[shares] 1,00,000		[shares] 1,00,000
Value of shares authorised	10	10		10
Number of shares issued	[shares] 76,502	[shares] 76,502		[shares] 76,502
Value of shares issued	7.65	7.65		7.65
Number of shares subscribed and fully paid	[shares] 76,502	[shares] 76,502		[shares] 76,502
Value of shares subscribed and fully paid	7.65	7.65		7.65
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] 76,502	[shares] 76,502		[shares] 76,502
Total value of shares subscribed	7.65	7.65		7.65
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 76,502	[shares] 76,502		[shares] 76,502
Value of shares called	7.65	7.65		7.65
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	7.65	7.65		7.65
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 other issues of shares	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0		[shares] 0
Decrease in number of shares during period [Abstract]				
Number of shares bought back 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] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 76,502	[shares] 76,502	[shares] 76,502	[shares] 76,502
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of other issues during period	0	0		0
Total aggregate amount of increase in equity share capital during period	0	0		0

Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0	0		0
Other decrease in amount of shares	0	0		0
Total decrease in equity share capital during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Equity share capital at end of period	7.65	7.65	7.65	7.65
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] 76,502	[shares] 76,502		(A) [shares] 76,502
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] 76,502	[shares] 76,502		[shares] 76,502
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				Unquoted

(A) Shares held by holding company- Graviss Hospitality Limited

## Disclosure of classes of equity share capital [Table]

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Unquoted	
Number of shares authorised	[shares] 1,00,000	
Value of shares authorised	10	
Number of shares issued	[shares] 76,502	
Value of shares issued	7.65	
Number of shares subscribed and fully paid	[shares] 76,502	
Value of shares subscribed and fully paid	7.65	
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] 76,502	
Total value of shares subscribed	7.65	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 76,502	
Value of shares called	7.65	
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	7.65	
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 other issues of shares	[shares] 0	
Total aggregate number of shares issued during period	[shares] 0	
Decrease in number of shares during period [Abstract]		
Number of shares bought back or treasury shares	[shares] 0	
Other decrease in number of shares	[shares] 0	
Total decrease in number of shares during period	[shares] 0	
Total increase (decrease) in number of shares outstanding	[shares] 0	
Number of shares outstanding at end of period	[shares] 76,502	[shares] 76,502
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Increase in equity share capital during period [Abstract]		
Amount of other issues during period	0	
Total aggregate amount of increase in equity share capital during period	0	
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	0	
Equity share capital at end of period	7.65	7.65
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] 76,502	
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] 76,502	
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	Unquoted	

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Name of shareholder [Axis]		Shareholder 1 [Member]	
Name of shareholder [Axis]	Name of shareholder [Member]	Shareholder 1 [Member]		
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Type of share	Unquoted	Unquoted	Unquoted	Unquoted
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	Unquoted	Unquoted	Unquoted	Unquoted
Name of shareholder			GRAVISS HOSPITALITY LIMITED	GRAVISS HOSPITALITY LIMITED
CIN of shareholder			L55101PN1959PLC012761	L55101PN1959PLC012761
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company			[shares] 76,502	[shares] 76,502
Percentage of shareholding in company			100.00%	100.00%

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of notes on equity share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of equity share	0	0
Number of shareholders of company	(A) 2	2
Number of allottees in case of preferential allotment	0	0
Whether reduction in capital done during year	No	No
Whether money raised from public offering during year	No	No

**Footnotes**

(A) Including Nominee of Holding Company

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

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
	Deferred payment liabilities [Member]		Deferred payment for acquisition of property, plant and equipment [Member]	
Classification of borrowings [Axis]				
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	5.97	(A) 0	5.97
Nature of security [Abstract]				
Nature of security	Secured by hypothecation of Vehicles	Secured by hypothecation of Vehicles	Secured by hypothecation of Vehicles	Secured by hypothecation of Vehicles
Terms of repayment of term loans and other loans	It carry interest rate @ 10.88%, repayable in 84 EMIs and secured by hypothecation of vehicle	It carry interest rate @ 10.88%, repayable in 84 EMIs and secured by hypothecation of vehicle	It carry interest rate @ 10.88%, repayable in 84 EMIs and secured by hypothecation of vehicle	It carry interest rate @ 10.88%, repayable in 84 EMIs and secured by hypothecation of vehicle

**Footnotes**

(A) Deferred payment liabilities (Leases)

**Classification of borrowings [Table]**

..(2)

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

Classification based on current non-current [Axis]	Non-current [Member]			
	Loans and advances from related parties [Member]		Loans and advances from others [Member]	
Classification of borrowings [Axis]				
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	337.31	397.13	(A) 337.31	397.13
Terms of repayment of term loans and other loans	Interest free not re-payable within one year	Interest free not re-payable within one year	Interest free not re-payable within one year	Interest free not re-payable within one year

**Footnotes**

(A) From Holding Company (Interest free not re-payable within one year)

**[612700] Notes - Income taxes**

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of income tax [TextBlock]		
Major components of tax expense (income) [Abstract]		
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]		
Current tax expense (income)	-0.8	0
Adjustments for current tax of prior periods	0	0
Total current tax expense (income) and adjustments for current tax of prior periods	-0.8	0
Total tax expense (income)	-0.8	0
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Accounting profit	3.04	-10.75
Other tax effects for reconciliation between accounting profit and tax expense (income)	-0.8	0
Total tax expense (income)	-0.8	0
Reconciliation of average effective tax rate and applicable tax rate [Abstract]		
Accounting profit	3.04	-10.75

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

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
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 Lakhs of INR

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

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

..(1)

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

Classification based on current non-current [Axis]	Current [Member]			
	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	20.11	4.85	20.11	4.85
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	20.11	4.85	20.11	4.85
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Trade receivables due by others			20.11	4.85
Total trade receivables due by directors, other officers or others			20.11	4.85
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

**Classification of inventories [Table]**

..(1)

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

Classification of inventories [Axis]	Company inventories [Member]	
	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Classification of inventories [Abstract]		
Classification of inventories [Line items]		
Inventories	0	0



## Details of loans [Table]

..(1)

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

Classification based on current non-current [Axis]	Current [Member]			
	Security deposits [Member]		Loans given employees [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of loans [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2019	31/03/2018
Classification of assets based on security [Axis]				
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	0.25	50.25	0	19
Allowance for bad and doubtful loans	0	0	0	0
Total loans	0.25	50.25	0	19
Nature of other loans	Security and other deposits	Security and other deposits		
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	0.25	50.25	0	19
Total loans due by directors, other officers or others	0.25	50.25	0	19
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

## Details of advances [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
	Advance tax [Member]		Advance income tax paid [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of advances [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	13.78	12.96	13.78	12.96
Nature of other advance	Income Tax assets (Net)	Income Tax assets (Net)	Income Tax assets (Net)	Income Tax assets (Net)
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others	13.78	12.96	13.78	12.96
Total advance due by directors other officers or others	13.78	12.96	13.78	12.96
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

## Details of advances [Table]

..(2)

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

Classification based on current non-current [Axis]	Current [Member]	
	Deposits with statutory authorities [Member]	
	Unsecured considered good [Member]	
Classification of advances [Axis]	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of notes on advances [Abstract]		
Disclosure of advances [Abstract]		
Disclosure of advances [Line items]		
Advances	0.72	0
Details of advance due by directors other officers or others [Abstract]		
Advance due by directors	0	0
Advance due by other officers	0	0
Advance due by others	0.72	0
Total advance due by directors other officers or others	0.72	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

**Other current financial liabilities, others [Table]**

..(1)

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

Other current financial liabilities, others [Axis]	Column1		Column2	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	3.65	0.45	5	5
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Expenses payable	Expenses payable	Interest deposits advance customers	free and from Interest free deposits and advance from customers
Other current financial liabilities, others	3.65	0.45	5	5

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

	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Advances, non-current	13.78	12.96
Total other non-current assets	(A) 13.78	12.96
Description of accounting policy for measuring inventories [TextBlock]	Textual information (42) [See below]	
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	0	0
Other balances with banks	(B) 4.01	1.3
Total balance with banks	4.01	1.3
Cash on hand	0.11	1.02
Total cash and cash equivalents	4.12	2.32
Bank balance other than cash and cash equivalents	0	0
Total cash and bank balances	4.12	2.32
Earmarked balances with banks	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
Advances, current	0.72	0
Total other current assets	0.72	0
Current maturities of long-term debt	(C) 0	4.19
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
Derivative liabilities	0	0
Total other current financial liabilities	8.65	9.64
Withholding taxes payable	(D) 0.19	0.06
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	0.19	0.06
Total other current liabilities	0.19	0.06

**Footnotes**

- (A) Includes Income Tax assets (Net)
- (B) Current accounts
- (C) Deferred payment liability
- (D) TDS payable

**Textual information (42)****Description of accounting policy for measuring inventories [Text Block]**

Inventories are stated at cost or net realizable value, whichever is lower. Cost of inventories comprises of expenditure incurred in the normal course of business in bringing inventories to their present location, including appropriate overheads apportioned on a reasonable and consistent basis and is determined on the following basis:

- a. Food and Beverages on weighted average basis.
- b. Stores and other operating supplies on weighted average basis.

Obsolete, slow moving, surplus and defective stocks are identified and where necessary, provision is made for such stocks.

**[401200] Notes - Additional disclosures on balance sheet****Details of shareholding pattern of promoters and public [Table]**

..(1)

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

Shareholding pattern of promoters and public [Axis] Classification based on nationality or origin [Axis]	Promoters [Member]	
	Indian [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Additional balance sheet notes [Abstract]		
Details of shareholding pattern of promoters and public [Abstract]		
Details of shareholding pattern of promoters and public [LineItems]		
Number of shares held by body corporate	[shares] 76,502	[shares] 76,502
Percentage of shares held by body corporate	100.00%	100.00%
Total number of shares	[shares] 76,502	[shares] 76,502
Total of percentage shares	100.00%	100.00%

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (43) [See below]		
Description of estimates and critical accounting estimates explanatory [TextBlock]	Textual information (44) [See below]		
Additional balance sheet notes [Abstract]			
Contingent liabilities and commitments [Abstract]			
Classification of contingent liabilities [Abstract]			
Other money for which company is contingently liable	0	0	
Total contingent liabilities	0	0	
Classification of commitments [Abstract]			
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 dividends proposed to be distributed to preference shareholders	0	0	
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0	
Arrears of fixed cumulative dividends on preference shares	0	0	
Percentage of proposed dividend	0.00%	0.00%	
Details of share capital held by foreign companies [Abstract]			
Percentage of share capital held by foreign company	0.00%	0.00%	
Value of share capital held by foreign company	0	0	
Percentage of paid-up capital held by foreign holding company and or with its subsidiaries	0.00%	0.00%	
Value of paid-up capital held by foreign holding company and or with its subsidiaries	0	0	
Details of shareholding pattern of promoters and public [Abstract]			
Number of shareholders promoters	(A) 2	2	
Number of shareholders public	0	0	
Total number of shareholders promoters and public	2	2	
Details of deposits [Abstract]			
Deposits accepted or renewed during period	0	0	
Deposits matured and claimed but not paid during period	0	0	
Deposits matured and claimed but not paid	0	0	
Deposits matured but not claimed	0	0	
Interest on deposits accrued and due but not paid	0	0	
Disclosure of equity share warrants [Abstract]			
Changes in equity share warrants during period [Abstract]			
Additions to equity share warrants during period	0	0	
Deductions in equity share warrants during period	0	0	
Total changes in equity share warrants during period	0	0	
Equity share warrants at end of period	0	0	0
Breakup of equity share warrants [Abstract]			
Equity share warrants for existing members	0	0	
Equity share warrants for others	0	0	
Total equity share warrants	0	0	0
Details of share application money received and paid [Abstract]			
Share application money received during year	0	0	
Share application money paid during year	0	0	
Amount of share application money received back during year	0	0	
Amount of share application money repaid returned back during year	0	0	
Number of person share application money paid during year	0	0	
Number of person share application money received during year	0	0	
Number of person share application money paid as at end of year	0	0	
Number of person share application money received as at end of year	0	0	
Share application money received and due for refund	0	0	
Disclosure of whether all assets and liabilities are registered with company	Yes	Yes	
Details on sweat equity shares [Abstract]			
Amount of sweat equity shares issued	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	
Details regarding cost audit [Abstract]			
Whether audit of cost records of company has been mandated under Rules specified in SN 1	No	No	
Net worth of company		-314.86	-317.1
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		337	447
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
Number of shareholders to whom shares are allotted under private placement during period		0	0

### Footnotes

(A) Including Nominee of Holding Company

## Textual information (43)

### Disclosure of additional balance sheet notes explanatory [Text Block]

- Amounts if any due to Micro, Small and Medium Enterprises under Micro, Small and Medium Enterprises Development Act, 2006 could not be disclosed as such parties could not be identified from the records of the Company.

-The Company's accumulated losses are more than the net worth. In the opinion of the management, having regard to the long term interest of the holding Company in the Company and considering that the Company gets regular orders of decoration and earns sufficient margin to meet the fixed costs which will enable the Company to recoup the losses incurred, the going concern assumptions are not affected.

- In the opinion of the management there are no indications that the assets of the company may be impaired as on the balance sheet date

- In view of carry forward losses under both income tax and books, no provision is made for current tax.

- The Company does not have any asset whose useful life is different from the significant part of that asset.

- Previous year's figures have been reclassified / regrouped wherever necessary to conform to current year's classification / grouping. Figures in brackets are in respect of the previous year.

## Textual information (44)

### Description of estimates and critical accounting estimates explanatory [Text Block]

The preparation of the Company's financial statements requires management to make informed judgements, reasonable assumptions and estimates that affect the amounts reported in the financial statements and notes thereto. Uncertainty about these could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in the future periods. These assumptions and estimates are reviewed periodically based on the most recently available information. Revisions to accounting estimates are recognized prospectively in the Statement of Profit & Loss in the period in which the estimates are revised and in any future periods affected.

In the assessment of the Company, the most significant effects of use of judgments and/or estimates on the amounts recognized in the financial statements relate to the following areas:

- a) Financial instruments
- b) Useful lives of Property, plant & equipment
- c) Valuation of inventories
- d) Measurement of recoverable amounts of assets / cash-generating units
- e) Assets and obligations relating to employee benefits
- f) Evaluation of recoverability of deferred tax assets; and
- g) Provisions and Contingencies.

### [611800] Notes - Revenue

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

	<b>01/04/2018 to 31/03/2019</b>
Disclosure of revenue [TextBlock]	Textual information (45) [See below]
Description of accounting policy for recognition of revenue [TextBlock]	Textual information (46) [See below]

## Textual information (45)

### Disclosure of revenue [Text Block]

Revenue from Operations

(Rs in lacs)

	For the year ended 31-03-2019	For the year ended 31-03-2018
Sales-Food and Beverages	78.73	-
Sale of services	-	127.75
	78.73	127.75

## Textual information (46)

### Description of accounting policy for recognition of revenue [Text Block]

Sale of goods: Revenue from the sale of goods is recognised when the performance obligation is satisfied by transferring the related goods to the customer. The performance obligation is considered to be satisfied when the customer obtains control of the goods.

Revenue from the sale of goods is measured at the fair value of the consideration received or receivable (after including fair value allocations related to arrangements involving more than one performance obligation), net of returns, taxes or duties collected on behalf of the Government and applicable trade discounts or rebates.

Interest income is recognised using Effective Interest Rate (EIR) method.

Dividend income is recognized when the right to receive payment is established.

### [612400] Notes - Service concession arrangements

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of service concession arrangements [TextBlock]		
Whether there are any service concession arrangements	No	No

### [612000] Notes - Construction contracts

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

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

### [612600] Notes - Employee benefits

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of employee benefits [TextBlock]	- Retirement benefit  There are no eligible employees as on 31-03-2019 and therefore there are no long term employee benefits which require recognition based on actuarial valuation.	
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	No	No



**[612800] Notes - Borrowing costs**

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

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

**[700100] Notes - Key managerial personnels and directors remuneration and other information**

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)

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

Key managerial personnels and directors [Axis]	Director1 01/04/2018 to 31/03/2019	Director2 01/04/2018 to 31/03/2019	Director3 01/04/2018 to 31/03/2019
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]			
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]			
Name of key managerial personnel or director	HARSH KUMAR VARMA	SUNIL PARDAL	FARANGILAL BABURAM GOYAL
Director identification number of key managerial personnel or director	03421941	00089342	03400918
Permanent account number of key managerial personnel or director	AJVPV2455L	ACLPP3937A	AACPG8601P
Date of birth of key managerial personnel or director	02/02/1958	23/01/1954	21/03/1956
Designation of key managerial personnel or director	Director	Director	Additional Director
Qualification of key managerial personnel or director	B A, LLB & Diploma in Hotel Management	MBA from Jamnalal Bajaj Institute of Management Studies	B.com
Shares held by key managerial personnel or director	[shares] 0	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]			
Gross salary to key managerial personnel or director [Abstract]			
Salary key managerial personnel or director	0	0	0
Perquisites key managerial personnel or director	0	0	0
Profits in lieu of salary key managerial personnel or director	0	0	0
Gross salary to key managerial personnel or director	0	0	0
Sitting fees key managerial personnel or director	0	0	0
Total key managerial personnel or director remuneration	0	0	0

**[612200] Notes - Leases**

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

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

**[612300] Notes - Transactions involving legal form of lease**

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
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 Lakhs of INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
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 Lakhs of INR

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

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

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
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	78.73	0
Revenue from sale of services	0	127.75
Other operating revenues	0	0
Other operating revenues	0	0
Total revenue from operations other than finance company	78.73	127.75
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	78.73	127.75
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Net gain/loss on foreign currency fluctuations treated as other operating revenue	0	0
Miscellaneous other operating revenues	0	0
Total other operating revenues	0	0
Total other operating revenues	0	0
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues	0	0
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on other current investments	0	0
Total interest income on current investments	0	0
Interest income on non-current investments [Abstract]		
Interest on other non-current investments	0	0
Total interest income on non-current investments	0	0
Total interest income	0	0
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Dividend income current investments from others	0	0
Total dividend income current investments	0	0
Dividend income non-current investments [Abstract]		
Dividend income non-current investments from others	0	0
Total dividend income non-current investments	0	0
Total dividend income	0	0
Other non-operating income [Abstract]		
Surplus on disposal, discard, demolition and destruction of depreciable property, plant and equipment	(A) 7.5	0
Miscellaneous other non-operating income	0	0
Total other non-operating income	7.5	0
Total other income	7.5	0
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Other interest charges	0	0
Total interest expense	0	0
Other borrowing costs	0.8	1.42
Total finance costs	0.8	1.42
Employee benefit expense [Abstract]		
Salaries and wages	(B) 0	4.58
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Other benefits to directors	0	0
Total remuneration to directors	0	0
Remuneration to manager [Abstract]		
Other benefits to manager	0	0

Total remuneration to manager	0	0
Total managerial remuneration	0	0
Staff welfare expense	0	0
Total employee benefit expense	0	4.58
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	(C) 1.06	1.06
Total depreciation, depletion and amortisation expense	1.06	1.06
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	0	0.15
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	0.71	1.56
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	(D) 0.49	0
Total rates and taxes excluding taxes on income	0.49	0
Telephone postage	0.44	0.11
Printing stationery	1.44	1.77
Travelling conveyance	6.04	11.38
Entertainment expenses	(E) 0	61.74
Legal professional charges	7	11.98
Directors sitting fees	0	0
Cost repairs maintenance other assets	2.06	2.1
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Contract cost [Abstract]		
Hire charges assets contracts	3.02	17.38
Total contract cost	3.02	17.38
Payments to auditor [Abstract]		
Payment for audit services	0.5	0.5
Total payments to auditor	0.5	0.5
Payments to cost auditor [Abstract]		
Payment for cost audit charges	0	0
Total payments to cost auditor	0	0
CSR expenditure	0	0
Miscellaneous expenses	(F) 35.82	22.77
Total other expenses	57.52	131.44
Breakup of expenditure on production, transportation and other expenditure pertaining to exploration and production activities [Abstract]		
Other expenditure pertaining to exploration and production activities	0	0
Total expenditure on production, transportation and other expenditure pertaining to exploration and production activities	0	0
Current tax [Abstract]		
Current tax pertaining to previous years	0	0
Current tax pertaining to current year	0.8	0
MAT credit recognised during year	0	0
Total current tax	0.8	0

### Footnotes

- (A) Profit on sale of assets  
(B) Salaries and wages (including bonus and gratuity)  
(C) Depreciation of tangible assets  
(D) Rates and Taxes  
(E) Hall Decoration  
(F) Business Operating expenses, Other expenses & Security deposit written off

**[613200] Notes - Cash flow statement**

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>	<b>31/03/2017</b>
Disclosure of cash flow statement [TextBlock]	Textual information (47) [See below]		
Description of accounting policy for determining components of cash and cash equivalents [TextBlock]	Textual information (48) [See below]		
Cash and cash equivalents cash flow statement	4.12	2.32	14.13
Cash and cash equivalents	4.12	2.32	
Income taxes paid (refund), classified as operating activities	(A) 1.61	1	
Total income taxes paid (refund)	1.61	1	

**Footnotes**

(A) Direct taxes paid

**Textual information (47)****Disclosure of cash flow statement [Text Block]**

Disclosure as per Ind AS -7 as below:

Particulars	01-04-2018	Cash Flows	Amount
			in Lacs
			31-03-2019
Long Term Borrowings	403.10	(65.78)	337.31
Short Term Borrowings			-
Total Liabilities from financing activities	403.10	(65.78)	337.31

**Textual information (48)****Description of accounting policy for determining components of cash and cash equivalents [Text Block]**

Cash and cash equivalents include cash at bank, cash, cheques and draft on hand. The Company considers all highly liquid investments with a remaining maturity at the date of purchase of three months or less and that are readily convertible to known amounts of cash to be cash equivalents.

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

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Additional information on profit and loss account explanatory [TextBlock]		
Gains on disposals of property, plant and equipment	7.5	0
Net gains (losses) on disposals of property, plant and equipment	7.5	0
Changes in inventories of finished goods	0	0
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Exceptional items before tax	0	0
Tax effect of exceptional items	0	0
Total exceptional items	0	0
Disposals of items of property, plant and equipment	9	0
Domestic sale manufactured goods	0	0
Domestic sale traded goods	78.73	0
Total domestic turnover goods, gross	78.73	0
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	78.73	0
Domestic revenue services	0	127.75
Export revenue services	0	0
Total revenue from sale of services	0	127.75
Capital expenditure in foreign currency	0	0
Expenditure on corporate social responsibility activities as per guidelines	0	0
Gross value of transaction with related parties	337	447
Bad debts of related parties	0	0

**[611200] Notes - Fair value measurement**

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of fair value measurement [TextBlock]	Textual information (49) [See below]	
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

## Textual information (49)

### Disclosure of fair value measurement [Text Block]

- The following disclosures are made as required by Ind AS-113 pertaining to Fair value measurement:

Accounting classification and fair values

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

The following table shows the carrying amounts and fair values of financial assets and financial liabilities, including their levels in the fair value hierarchy. It does not include fair value information for financial assets and financial liabilities not measured at fair value if the carrying amount is a reasonable approximation of fair value.

Financial Liabilities	Carrying amount at Amortised Cost	Fair value	Fair value measurement hierarchy level
-----------------------	-----------------------------------	------------	--

As on 31 Mar.2019

Fixed Rate Borrowings	-	-	-
-----------------------	---	---	---

As on 31 Mar.2018

Fixed Rate Borrowings	-	-	-
-----------------------	---	---	---

### [613300] Notes - Operating segments

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

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	No	No
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

**[611500] Notes - Interests in other entities**

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	No	No
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	No	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No



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

..(1)

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

Categories of related parties [Axis]	Parent [Member]		Other related parties [Member]	
	Related1		Related2	
Related party [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	GRAVISS HOSPITALITY LIMITED	GRAVISS HOSPITALITY LIMITED	GRAVISS HOLDINGS PRIVATE LIMITED	GRAVISS HOLDINGS PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAACT0048E	AAACT0048E	AAACK1899E	AAACK1899E
CIN of related party	L55101PN1959PLC012761	L55101PN1959PLC012761	U15205MH1967PTC024273	U15205MH1967PTC024273
Description of nature of transactions with related party	As per Below	As per Below	As per Below	As per Below
Description of nature of related party relationship	Holding company	Holding company	Others	Others
Related party transactions [Abstract]				
Other related party transactions contribution made			(A) 0	50
Other related party transactions contribution received	(B) 337	397		
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

**Footnotes**

(A) Security deposit given

(B) Unsecured Loan taken

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of related party [TextBlock]	Textual information (50) [See below]	
Name of parent entity	Graviss Hospitality Limited	
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	Yes	Yes
Section under which company is subsidiary	Section 2(87)(ii)	Section 2(87)(ii)

## Textual information (50)

### Disclosure of related party [Text Block]

List of Related Parties (relied on the details provided by the management):

i. Parent Company - Graviss Hospitality Limited

ii. Fellow Subsidiaries

Graviss Hotels and Resorts Ltd.  
Hotel Kankeshwar Pvt Ltd.

iii. Directors

Sunil Pardal  
Harsh Varma  
F.L. Goyal

iv. Other Related parties:

Graviss Holdings Pvt Ltd.

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

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	No	No

### [700200] Notes - Corporate social responsibility

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

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

### [610500] Notes - Events after reporting period

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

**[612500] Notes - Share-based payment arrangements**

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

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

**[613000] Notes - Earnings per share**

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of earnings per share [TextBlock]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 2.94	[INR/shares] -14.05
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] 2.94	[INR/shares] -14.05
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 2.94	[INR/shares] -14.05
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] 2.94	[INR/shares] -14.05
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity	2.24	-10.75
Profit (loss) from discontinued operations attributable to ordinary equity holders of parent entity	0	0
Profit (loss), attributable to ordinary equity holders of parent entity	2.24	-10.75
Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity including dilutive effects	2.24	-10.75
Profit (loss) from discontinued operations attributable to ordinary equity holders of parent entity including dilutive effects	0	0
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	2.24	-10.75
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 76,502	[shares] 76,502
Adjusted weighted average shares	[shares] 76,502	[shares] 76,502

**[610900] Notes - First time adoption**

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

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