

FORM I-XBRL

[Pursuant to section 233B(4), 600(3)(b) of the Companies Act, 1956 and Companies (Cost Audit Report) Rules, 2011]

Form for filing XBRL document in respect of cost audit report and other documents with the Central Government

Note - All fields marked in * are to be mandatorily filled.

1. (a) *Corporate identity number (CIN) of company or foreign company registration number (FCRN) of the company

(b) Global location number (GLN) of company

2. (a) Name of the company

(b) Address of the registered office or of the principal place of business in India of the company

(c) *e-mail ID of the company

3. *Financial year covered by the cost audit report From (DD/MM/YYYY) To (DD/MM/YYYY)

Attachments

1. *XBRL document in respect of the cost audit report

2. Optional attachment(s) - if any

Verification

- ☒ To the best of my knowledge and belief, the information given in this form and its attachments is correct and complete.
- ☒ I have been authorised by the Board of directors' resolution number dated (DD/MM/YYYY) to sign and submit this form.
- ☐ I am authorised to sign and submit this form.
- ☒ It is confirmed that the attached XBRL document(s) are the XBRL converted copy(s) of the duly signed cost audit report as required under Section 233B(4) and Section 600(3)(b) of the Companies Act, 1956 and the rules made thereunder. It is further confirmed that such document(s) have been prepared using XBRL taxonomy as notified under Companies (Filing of documents and forms in eXtensible Business Reporting Language) Rules, 2011

To be digitally signed by

Managing Director or director or manager or secretary of the company (in case of Indian company) or authorised representative (in case of a foreign company)

*Designation

DIN of the director or Managing Director; or Income-tax PAN of the manager or authorised representative; or Membership number, if applicable or income-tax PAN of the secretary (secretary of a company who is not a member of ICSI, may quote his/ her income-tax PAN)

Director

DIN of the director

*Cost auditor

* Membership number of cost auditor

*Whether associate or fellow ☐ Associate ☒ Fellow

This eForm has been taken on file maintained by the Central Government through electronic mode and on the basis of statement of correctness given by the company

Meghalaya Energy Corporation Limited
Cost Audit Report for period 01/04/2012 to 31/03/2013

[100100] General information

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

	01/04/2012 to 31/03/2013
General information [abstract]	
Corporate identity number or foreign company registration number	U40101ML2009SGC008374
Name of company	Meghalaya Energy Corporation Limited
Address of registered office or of principal place of business in India of company	Lum Jingshai, Short Round Road, Shillong, Meghalaya, India, 793001
Address of corporate office of company	Lumjingshai, Shrot Round Road, Shillong, Meghalaya- 793001
Email address of company	mukherjee.gs@gmail.com
Current financial year [abstract]	
Date of start of reporting period	01/04/2012
Date of end of reporting period	31/03/2013
First previous financial year [abstract]	
Date of start of first previous financial year	01/04/2011
Date of end of first previous financial year	31/03/2012
Level of rounding used in cost statements	Lakhs
Reporting currency of entity	INR
Number of cost auditor(s) for reporting period	1
Date of board of directors' meeting in which annexure to cost audit report was approved	10/08/2015
Whether cost auditors report has been qualified or has any reservations or contains adverse remarks	No
Consolidated qualifications, reservations or adverse remarks of all cost auditors [text block]	Textual information (1) [See below]
Consolidated observations or suggestions of all cost auditors [text block]	n o observation d u r i n g the current financial year, there was no activities held either for generation, transmission or distribution of electrical energy
Whether company has related party transactions for sale or purchase of goods or services	No

Textual information (1)

Consolidated qualifications, reservations or adverse remarks of all cost auditors [text block]

Based on my/our examination of the records of the company subject to aforesaid qualifications, if any, I/We give my/our observations and suggestions on the following—

(a) the adequacy or otherwise of the cost accounting system including inventory valuation in vogue in the company and suggestions for the improvement thereof. The Cost auditor shall also indicate the persistent deficiencies in the system, pointed out in earlier reports but not rectified;

INSTALLATION OF COST ACCOUNTING SYSTEM TO BE INITIATED AT THE EARLIEST.

(b) the adequacy or otherwise of the budgetary control system, if any, in vogue in the company;

AS PER THE STATE ELECTRICITY REGULATIONS TOWARDS FIXATION OF TARIFF IS FOLLOWED.

(c) matters which appear to him to be clearly wrong in principle or apparently unjustifiable;

APPARENTLY NOT POSSIBLE TO COMMENT.

(d) cases, where price charged for related party transactions as defined in the respective Cost Accounting Records Rules is different from normal price, impact of such lower/higher price on margin of the product under reference impact of such lower/higher price on margin of the product under reference shall be specified;

APPARENTLY NOT POSSIBLE TO COMMENT.

(e) areas where the company is incurring losses or where there is considerable decline in profitability, the cost auditor should comment on the reasons thereof including indicative break-even point. The cost auditor shall also comment on the default, if any on the payments due to the Government, financial institutions and banks, penal interest levied thereon and its impact on the cost of sales and profitability;

APPARENTLY NOT POSSIBLE TO COMMENT.

(f) steps required to strengthen the company under the competitive environment especially with regard to need for protection from cheaper imports, if any;

NOT APPLICABLE

(g) export commitments of the company vis-a-vis actual exports for the year under review. Also comment on comparative profitability and pricing policy of the company for domestic and export sales. Give impact of policy of the company for domestic and export sales. Give impact of exports benefits/incentives offered by the Government on export profitability;
NOT APPLICABLE

(h) the scope and performance of internal audit of cost records, if any, and comment on its adequacy or otherwise.
APPARENTLY NOT POSSIBLE TO COMMENT.

THE COMPANY MAY PREPARE COST ACCOUNTING MANUAL FOR PROPER IMPLEMENTATION IN LINE WITH GACAP & COST ACCOUNTING STANDARDS ISSUED BY THE CASB. THE SYSTEMATIC MAINTENANCE OF COST ACCOUNTING RECORDS WILL GIVE YARDSTICK TO MEASURE THE HEALTH AND PERFORMANCE OF IN TERMS OF COST OF GENERATION, TRANSMISSION AND DISTRIBUTION PER UNIT, AND COST OF MAJOR EXPENDITURES/INUTS IN TERMS OF MAN POWER, UTILITIES, REPAIR AND MAINTENANCE PER UNIT. IT IS IN TRUE SENSE THE COST RECORDS HAS BECOME A ROUTING INFORMATION TOOL TOWARDS MEASUREMENT OF EFFICIENCY OF THE COMPANY, IF MONITORED AT A REGULAR INTERVAL SUCH AS FORTNIGHTLY, MONTHLY, QUARTERLY ETC.,

[100300] Cost audit report (Form-II)**Details of cost auditor [table]**

..(1)

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

General details of cost auditor [axis]	General details of cost auditor I
	01/04/2012 to 31/03/2013
Details of cost auditors [abstract]	
Whether cost auditor is lead auditor	Yes
Category of cost auditor	Sole Proprietor
Firm's registration number	100751
Name of cost auditor or cost auditors firm	SANJIB DAS & ASSOCIATES
Permanent account number of cost auditor or cost auditors firm	ABRPD5563F
Address of cost auditor or cost auditors firm	House no 4, Green path, Bora service, G S Road, Guwahati-781007
Email id of cost auditor or cost auditors firm	sanjibd41@gmail.com
Membership number of member signing report	19416
Name of member signing report	Sanjib Das
Cost audit order date	02/05/2011
Cost audit order number	52/26/CAB/2010
Name of product or industry	Electrical Energy
SRN number of form 23C	S08907370
Number of audit committee meeting attended by cost auditor during year	0
Date of signing cost audit report and annexure by cost auditor	10/08/2015
Place of signing cost audit report and annexure by cost auditor	Guwahati
Disclosure of cost auditors qualifications or adverse remarks in cost auditors report [abstract]	
Disclosure relating to availability of information and explanation for purpose of cost audit [text block]	I have obtained all the information and explanations, which to the best of my knowledge and belief were necessary for the purpose of this audit.
Disclosure relating to maintenance of cost records as per applicable cost accounting records rules [text block]	Textual information (2) [See below]
Disclosure relating to availability of cost records of branches not visited [text block]	In my opinion, proper returns adequate for the purpose of the Cost Audit have been received from the branches not visited by me/us.
Disclosure regarding availability of information as per companies act 1956 [text block]	In my opinion and to the best of my information, the said books and records give the information required by the Companies Act, 1956, in the manner so required.
Disclosure regarding conformity of books and records with Cost Accounting Standards and GACAP [text block]	Textual information (3) [See below]
Disclosure relating to adequacy of internal audit of cost records [text block]	In my opinion, company has not adequate system of internal audit of cost records which to my opinion is commensurate to its nature and size of its business.
Disclosure relating to availability of audited and certified cost statements and schedules for each unit and each product or activity [text block]	Textual information (4) [See below]
Disclosure relating to submission of performance appraisal report [text block]	Textual information (5) [See below]
Cost auditors observations or suggestions [text block]	Textual information (6) [See below]

Textual information (2)

Disclosure relating to maintenance of cost records as per applicable cost accounting records rules [text block]

In my opinion, proper cost records, as per Companies (Cost Audit Report) Rules, 2011 prescribed under clause (d) of sub section (1) of section 209 of the Companies Act, 1956, have not been maintained by the Company so as to give a true and fair view of the cost of production/operation, cost of sales and margin of the product/activity groups under reference as there was no activity held.

Textual information (3)

Disclosure regarding conformity of books and records with Cost Accounting Standards and GACAP [text block]

In my opinion, the said books of records are not in conformity with the Cost Accounting Standards issued by The Institute of Cost and Works accountant of India, to the extent these are found to be relevant and applicable.

Textual information (4)

Disclosure relating to availability of audited and certified cost statements and schedules for each unit and each product or activity [text block]

Detailed unit wise and product /activity- wise cost statements and schedules thereto in respect of the product groups/activities under reference of the company duly audited and certified by me are not kept in the company as made not applicable since there was no activity held.

Textual information (5)

Disclosure relating to submission of performance appraisal report [text block]

As required under the provisions of the Companies (Cost Audit Report) Rules, 2011, I have not furnished Performance Appraisal Report, to the company, on the prescribed form as there was no activity held.

Textual information (6)

Cost auditors observations or suggestions [text block]

The Company has initiated for maintenance of Cost Accounting Records as per Cost Accounting (Electricity Industry) Rules, 2011 to the extent possible for the Management. The Management is in process to finalise the Costing Manual and to implement the same with effect from the Financial Year 2013-14. Management also has initiated to set up a separate Costing Department at Head Office to comply with the maintenance Cost Accounting Records as per Cost Accounting (Electricity Industry) Rules, 2011 and Generally Accepted Cost Accounting Principles and Cost Accounting standards issued by the Cost Accounting Standard Board(CASB)of the Institute of Cost Accountants of India.

[100310] Cost accounting policy

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

	01/04/2012 to 31/03/2013
Cost accounting policy [abstract]	
Cost accounting policy [text block]	Textual information (7) [See below]
Disclosure regarding identification of cost centres, cost objects and cost drivers [text block]	Textual information (8) [See below]
Disclosure regarding accounting for material cost including packing materials, stores and spares, employee cost, utilities and other relevant cost components [text block]	Textual information (9) [See below]
Disclosure regarding accounting, allocation and absorption of overheads [text block]	Not adopted by the company since there is no activities held either for generation, transmission or distribution of electrical energy.
Disclosure regarding accounting for depreciation or amortization [text block]	As per the provisions of Central Electricity Regulatory Commission for the fixation of tariff.
Disclosure regarding accounting for by products, joint products and scraps or wastage [text block]	As per the provisions of Central Electricity Regulatory Commission for the fixation of tariff.
Disclosure regarding basis of inventory valuation [text block]	Cost of material consume shown in capital work in progress (As reported in financial statements)
Disclosure regarding valuation of inter unit or inter company and related party transaction [text block]	Cost of material consume shown in capital work in progress (As reported in financial statements)
Disclosure regarding treatment of abnormal and non-recurring costs including classification of non-cost items [text block]	Textual information (10) [See below]
Disclosure regarding other relevant cost accounting policy [text block]	Not Adopted
Disclosure regarding changes in cost accounting policy during reporting period [text block]	cost accounting policy not adopted
Disclosure regarding adequacy of budgetary control system [text block]	Not applicable as there was no activities during the period under audit

Textual information (7)**Cost accounting policy [text block]**

Not adopted by the Company since there was no activities held either for Generation , Transmission or Distribution of Electrical energy(the Company was in the process of transformation to trifurcation namely Generation, transmission and Distribution).

Textual information (8)**Disclosure regarding identification of cost centres, cost objects and cost drivers [text block]**

Not adopted by the Company since there was no activities held either for Generation , Transmission or Distribution of Electrical energy(the Company was in the process of transformation to trifurcation namely Generation, transmission and Distribution).

Textual information (9)

Disclosure regarding accounting for material cost including packing materials, stores and spares, employee cost, utilities and other relevant cost components [text block]

The inventories are valued at lower of cost or market price as reported in the financial statement, which is not specific as specified in CAS-6. Stores and spares valued at lower of the weighted average cost inclusive of freight and other allocable overheads or net realisable value as reported in the financial statement, which is not specific as specified in CAS-6.

Employee Cost Utilities and other relevant Cost component: Not adopted by the company since there is no activities held either for generation, transmission or distribution of electrical energy.

Textual information (10)

Disclosure regarding treatment of abnormal and non-recurring costs including classification of non-cost items [text block]

Need of treatment of abnormal and recurring cost not accrued as no such classification of cost and non-cost item made as there was no activity held. (The Company was in the process of transformation to trifurcation namely Generation, Transmission and Distribution).

[100320] Product or activity group

Product or activity group [table]

..(1)

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

Identification of product or activity group [axis]	ELECTRICAL ENERGYDOMAIN1
	01/04/2012 to 31/03/2013
Product or activity group [abstract]	
Details of product or activity group [abstract]	
Whether previous year figures are reported	Yes
General information of product or activity group [abstract]	
Name of product or activity group	Electrical Energy
Product or activity group code	2008
Four digit CETA chapter headings included in product or activity group	2716
Net operational revenue of product or activity group	0
Whether product or activity group covered under cost audit	Yes

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

	01/04/2012 to 31/03/2013
Net operational revenue of product or activity group	0
Other incomes of company	587.47
Total revenue as per financial accounts	587.47

[100330] Quantitative information of product or activity group

Product or activity group [table]

..(1)

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

Identification of product or activity group [axis]	ELECTRICAL ENERGY DOMAIN1	
	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012
Quantitative information of product or activity group [abstract]		
Name of product or activity group	Electrical Energy	Electrical Energy
Product or activity group code	2008	2008
Unit of measurement for product or activity group	0	mu
Available capacity of product or activity group [abstract]		
Installed capacity on start of reporting period	[Qty] 0	
Available capacity of product or activity group	[Qty] 0	
Actual production of product or activity group [abstract]		
Self manufactured quantity	[Qty] 0	[Qty] 1,181.64
Actual production quantity	[Qty] 0	[Qty] 1,181.64
Finished goods purchased of product or activity group [abstract]		
Domestic purchase of finished goods	[Qty] 0	[Qty] 0
Total finished goods purchased	[Qty] 0	[Qty] 0
Stock and other adjustments of product or activity group [abstract]		
Change in stock of finished goods		[Qty] 0
Total stock and other adjustments		[Qty] 0
Available quantity for sale of product or activity group	[Qty] 0	[Qty] 1,181.64
Actual sales of product or activity group [abstract]		
Domestic sales of manufactured products	[Qty] 0	
Domestic sales of traded products		[Qty] 1,181.64
Total sales of product or activity group	[Qty] 0	[Qty] 1,181.64

[100340] Abridged cost statement of product or activity group

Product or activity group [table]

..(1)

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

Identification of product or activity group [axis]	ELECTRICAL ENERGYDOMAINI	
	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012
Abridged cost statement of product or activity group [abstract]		
Name of product or activity group	Electrical Energy	Electrical Energy
Product or activity group code	2008	2008
Quantitative details of product or activity group [abstract]		
Unit of measurement for product or activity group	0	mu
Actual production quantity	[Qty] 0	[Qty] 1,181.64
Finished goods purchased	[Qty] 0	[Qty] 0
Stock and other adjustments of product or activity group [abstract]		
Change in stock of finished goods		[Qty] 0
Total stock and other adjustments		[Qty] 0
Sales of product or activity group	[Qty] 0	[Qty] 1,181.64
Cost details of product or activity group [abstract]		
Cost of materials consumed		43,119
Cost of direct employees		17,421
Cost of repairs and maintenance	0	1,988
Cost of depreciation or amortization		2,120
Total of inputs and conversion cost	0	64,648
Credits for recoveries	0	0
Cost of primary packing	0	0
Cost of production or operations	0	64,648
Total cost of production and purchases	0	64,648
Cost of production or operations of goods or services sold	0	64,648
Cost of administrative overheads		1,109
Cost of interest and financing charges	0	4,029
Cost of sales of product or activity group	0	69,786
Net sales realization of product or activity group	0	42,838
Amount of margin as per cost accounts	0	-26,948
Cost per unit details of product or activity group [abstract]		
Cost per unit of materials consumed		3.65
Cost per unit of direct employees		1.47
Cost per unit of repairs and maintenance		0.16
Cost per unit of depreciation or amortization		0.17
Cost per unit of total inputs and conversion cost		5.45
Cost per unit of credits for recoveries	0	0
Cost per unit of production or operations	0	5.45
Cost per unit of production and purchases		0
Per unit cost of production or operations of goods or services sold	0	0
Cost per unit of administrative overheads		0.09
Cost per unit of interest and financing charges		0.34
Per unit cost of sales of product or activity group	0	0.43
Per unit net sales realization of product or activity group	0	0
Per unit margin as per cost accounts of product or activity group	0	-0.43

[100340a] Abridged cost statement-Details of material consumed

Details of material consumed of product group [table]

..(1)

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

Identification of product or activity group [axis]	ELECTRICAL ENERGYDOMAIN1	
Details of material consumed of product group [axis]	Material consumed 1 [member]	
	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012
Abridged cost statement of product or activity group [abstract]		
Name of product or activity group	Electrical Energy	Electrical Energy
Product or activity group code	2008	2008
Details of materials consumed of product group [abstract]		
Description of material	Power Purchased	Power Purchased
Nature of material consumed	Self-manufactured or produced	Self-manufactured or produced
Unit of material consumed	0	1181.64
Cost of materials consumed	0	43,120

[100340b] Abridged cost statement-Details of utilities

Details of utilities of product group [table]

..(1)

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

Identification of product or activity group [axis]	ELECTRICAL ENERGYDOMAIN1	
Details of utilities of product group [axis]	Utility 1 [member]	
	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012
Abridged cost statement of product or activity group [abstract]		
Name of product or activity group	Electrical Energy	Electrical Energy
Product or activity group code	2008	2008
Details of utilities for product group [abstract]		
Description of utilities consumed	0	0
Cost of utilities consumed	0	0

[100340c] Abridged cost statement-Details of industry specific operating expenses

Details of industry specific elements of operating expenses [table]

..(1)

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

Identification of product or activity group [axis]	ELECTRICAL ENERGYDOMAIN1			
Details of industry specific elements of operating expenses [axis]	Industry specific expenses 1 [member]		Industry specific expenses 2 [member]	
	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012
Abridged cost statement of product or activity group [abstract]				
Name of product or activity group	Electrical Energy	Electrical Energy	Electrical Energy	Electrical Energy
Product or activity group code	2008	2008	2008	2008
Details of industry specific elements of operating expenses [abstract]				
Description of industry specific elements of operating expenses	Repair & Maintenance	employees cost	Depreciation Amortisation	& Repair & Maintenance
Cost of industry specific operating expenses	0	17,421	0	1,989

Details of industry specific elements of operating expenses [table]

..(2)

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

Identification of product or activity group [axis]	ELECTRICAL ENERGYDOMAIN1
Details of industry specific elements of operating expenses [axis]	Industry specific expenses 3 [member]
	01/04/2011 to 31/03/2012
Abridged cost statement of product or activity group [abstract]	
Name of product or activity group	Electrical Energy
Product or activity group code	2008
Details of industry specific elements of operating expenses [abstract]	
Description of industry specific elements of operating expenses	Depreciation & Amortisation
Cost of industry specific operating expenses	2,120

[100350] Operating ratio analysis of product or activity group**Product or activity group [table]**

..(1)

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

Identification of product or activity group [axis]	ELECTRICAL ENERGYDOMAIN1	
	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012
Operating ratio analysis of product or activity group [abstract]		
Name of product or activity group	Electrical Energy	Electrical Energy
Product or activity group code	2008	2008
Ratio of materials including process materials cost (%)	0.00%	61.79%
Ratio of utilities cost (%)	0.00%	0.00%
Ratio of direct employees cost (%)		24.96%
Ratio of direct expenses (%)		0.00%
Ratio of stores and spares consumed (%)		0.00%
Ratio of repairs and maintenance cost (%)	3.43%	2.85%
Ratio of depreciation and amortization cost (%)	16.35%	3.04%
Ratio of industry specific operating cost (%)		0.00%
Ratio of Packing cost (%)		0.00%
Ratio of other expenses (%)		0.00%
Ratio of stock adjustments (%)		0.00%
Ratio of production overheads (%)		0.00%
Ratio of finished goods purchased (%)		0.00%
Ratio of administrative overheads (%)	79.64%	1.59%
Ratio of selling and distribution overheads (%)		0.00%
Ratio of Interest and financing charges (%)	0.58%	5.77%
Ratio of total operating expenses (%)	100.00%	100.00%

[100360] Profit reconciliation

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

	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012
Profit reconciliation of company as whole [abstract]		
Profit (loss) as per cost accounts [abstract]		
Profit (loss) for audited product or activity groups	0	-26,948
Amount of incomes not considered in cost accounts	587	10,088
Amount of expenses not considered in cost accounts	1,743	3,539
Profit (loss) as per financial accounts	-1,156	-20,399

[100360a] Profit reconciliation-Details of incomes not considered

Details of incomes not considered in cost accounts [table]

..(1)

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

Details of incomes not considered in cost accounts [axis]	Details of incomes not considered in cost accounts 1	Details of incomes not considered in cost accounts 2
	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012
Profit reconciliation of company as whole [abstract]		
Name of incomes not considered in cost accounts	other income	other income
Amount of incomes not considered in cost accounts	587	10,088

[100360b] Profit reconciliation-Details of expenses not considered

Details of expenses not considered in cost accounts [table]

..(1)

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

Details of expenses not considered in cost accounts [axis]	Details of expenses not considered in cost accounts 1	Details of expenses not considered in cost accounts 2	Details of expenses not considered in cost accounts 3	Details of expenses not considered in cost accounts 4
	01/04/2012 to 31/03/2013	01/04/2012 to 31/03/2013	01/04/2012 to 31/03/2013	01/04/2012 to 31/03/2013
Profit reconciliation of company as whole [abstract]				
Name of expenses not considered in cost accounts	Finance Cost	prior period charges	Depreciation	other debits
Amount of expenses not considered in cost accounts	3	983	85	672

Details of expenses not considered in cost accounts [table]

..(2)

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

Details of expenses not considered in cost accounts [axis]	Details of expenses not considered in cost accounts 5	Details of expenses not considered in cost accounts 6
	01/04/2011 to 31/03/2012	01/04/2011 to 31/03/2012
Profit reconciliation of company as whole [abstract]		
Name of expenses not considered in cost accounts	other debits	prior period charges
Amount of expenses not considered in cost accounts	3,259	280

[100370] Value addition and distribution of earnings

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

	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012
Value addition and distribution of earnings (company as whole) [abstract]		
Earnings available for distribution [abstract]		
Gross revenue from operations of company	0	42,838.44
Net revenue from operations of company for value addition	0	42,838.44
Cost of bought out inputs of company [abstract]		
Cost of materials consumed of company	0	43,119.56
Cost of other bought out inputs of company	1,743.87	30,206.07
Total cost of bought out inputs of company	1,743.87	73,325.63
Value added of company	-1,743.87	-30,487.19
Other incomes of company	587.47	10,088.35
Earnings available for distribution	-1,156.4	-20,398.84
Distribution of earnings [abstract]		
To employees as salaries, wages, retirement benefits and others	0	0
Other distribution of earnings	-1,156.4	-20,398.84
Total distribution of earnings	-1,156.4	-20,398.84

[100400] Financial position and ratio analysis

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

	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012
Financial position and ratio analysis (company as whole) [abstract]		
Financial position of company [abstract]		
Share capital	1,76,075	1,00,928
Reserves and surplus	-8,608	25,788
Long-term borrowings	0	1,26,273
Fixed assets [abstract]		
Gross tangible assets	3,352	63,021
Net tangible assets	1,297	28,010
Current assets [abstract]		
Current assets excluding current investments	1,11,117	1,70,275
Current liabilities excluding short term borrowings	1,21,629	1,58,259
Net current assets	-10,512	12,016
Capital employed	15,405	35,219
Net worth	1,67,467	1,26,716
Financial performance of company [abstract]		
Cost of production of company	103	64,649
Cost of sales of company	521	69,787
Value added of company	-1,743.87	-30,487.19
Net revenue from operations of company	0	42,838
Profit before tax	-1,156	-20,399
Profitability ratios of company [abstract]		
Profit before tax to capital employed (%)	-0.08%	-0.58%
Profit before tax to net worth (%)	-0.01%	-0.16%
Profit before tax to net revenue from operations of company (%)	0.00%	-0.48%
Profit before tax to value added of company (%)	2.22%	0.76%
Other financial ratios of company [abstract]		
Debt equity ratio (%)	0.00%	1.25%
Current assets to current liabilities (%)	0.91%	1.08%
Value added to net revenue from operations of company (%)	0.00%	-0.63%
Working capital ratios of company [abstract]		
Net working capital to cost of sales excluding depreciation of company (in months)	[pure] 20.19	[pure] 0.17
Raw materials stock to consumption of company (in months)	[pure] 0	[pure] 0
Stores and spares stock to consumption of company (in months)	[pure] 0	[pure] 0
Work-in-progress stock to cost of production of company (in months)	[pure] 0	[pure] 0
Finished goods stock to cost of sales of company (in months)	[pure] 0	[pure] 0

Redeemable
preferred
shares**[100420] Reconciliation of indirect taxes****Types of indirect taxes of company [table]**

..(1)

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

Types of indirect taxes of company [axis]	Value added tax [member]
	01/04/2012 to 31/03/2013
Reconciliation of indirect taxes [abstract]	
Duties taxes payable of company [abstract]	
Value added tax and central sales tax payable by company	0
Total duties taxes payable by company	0
Duties taxes paid by company [abstract]	
Cenvat utilised [abstract]	
Input credits utilised	0
Total credits utilised by company	0
Duties taxes paid by company	0
Duties taxes recovered by company	0
Difference between duties taxes paid and recovered	0
Interest penalty fines paid by company	0