

IEC LEASING AND CAPITAL MANAGEMENT LIMITED
Standalone Financial Statements for period 01/04/2017 to 31/03/2018

[400100] Disclosure of general information about company

Unless otherwise specified, all monetary values are in INR

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Name of company	IEC LEASING AND CAPITAL MANAGEMENT LIMITED	
Corporate identity number	U67120DL1997PLC084423	
Permanent account number of entity	AAACI4252R	
Address of registered office of company	M-92 CONNAUGHT PLACE NEW DELHI CENTRAL DELHI , DELHI , INDIA - 110001	
Type of industry	Commercial and Industrial	
Date of board meeting when final accounts were approved	10/08/2018	
Period covered by financial statements	One Yeae	
Date of start of reporting period	01/04/2017	01/04/2016
Date of end of reporting period	31/03/2018	31/03/2017
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Actual	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	No	

[400400] Disclosures - Directors report

Details of directors signing board report [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing board report [Axis]	1	2
	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	Navin	Shalini
Last name of director	Gupta	Gupta
Designation of director	Director	Director
Director identification number of director	00097128	00114181
Date of signing board report	10/08/2018	10/08/2018

Unless otherwise specified, all monetary values are in INR

	01/04/2017 to 31/03/2018
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	forms part of Directors Report.
Disclosure relating to amounts if any which is proposed to carry to any reserves	forms part of Directors Report.
Disclosures relating to amount recommended to be paid as dividend	forms part of Directors Report.
Details regarding energy conservation	forms part of Directors Report.
Details regarding technology absorption	forms part of Directors Report.
Details regarding foreign exchange earnings and outgo	forms part of Directors Report.
Disclosures in director's responsibility statement	forms part of Directors Report.
Details of material changes and commitment occurred during period affecting financial position of company	forms part of Directors Report.
Particulars of loans guarantee investment under section 186 [TextBlock]	forms part of Directors Report.
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	forms part of Directors Report.
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Whether there are material contracts/arrangements/transactions at arm's length basis	No
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	forms part of Directors Report.
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	forms part of Directors Report.
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	forms part of Directors Report.
Disclosure of statement on development and implementation of risk management policy [TextBlock]	forms part of Directors Report.
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	forms part of Directors Report.
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	forms part of Directors Report.
Disclosure of change in nature of business [TextBlock]	forms part of Directors Report.
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	forms part of Directors Report.
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	forms part of Directors Report.
Details relating to deposits covered under chapter v of companies act [TextBlock]	forms part of Directors Report.
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	forms part of Directors Report.
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	forms part of Directors Report.
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	forms part of Directors Report.
Disclosure of appointment and remuneration of managerial personnels [TextBlock]	forms part of Directors Report.
Number of meetings of board	[pure] 0

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

NOTICE

Notice hereby given that the 20th Annual General Meeting of M/s IEC Leasing and Capital Management Limited will be held on 30.09.2018 at 10:00 am at M-92, Connaught Place, New Delhi - 110001 to transact the following business:

ORDINARY BUSINESS

1. To consider and adopt the Audited Balance Sheet as at 31st March, 2018 date and the Reports of the Directors and Auditors thereon.
2. To Consider and appoint a Director in place of Mr. Ajay Kumar Jain (07835657), who retires by rotation and being eligible offers herself for reappointment.
3. To ratify the appointment of M/s Nath and Hari Chartered Accountants (ICAI Registration No. 007403N) as statutory auditors of the Company and to fix their remuneration.

Notes:

A MEMBER ENTITLED TO ATTEND VOTE AT THE MEETING IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE INSTEAD OF HIMSELF/HERSELF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY. PROXIES IN ORDER TO BE EFFECTIVE MUST BE RECEIVED AT THE COMPANIES REGISTERED OFFICE NOT LATER THAN 48 HOURS BEFORE THE COMMENCEMENT OF THE MEETING.

For & on behalf of the Board of Directors

For IEC Leasing and Capital Management Limited

Place: New Delhi

DIRECTOR

DIRECTOR

Date: 10.08.2018

Navin Gupta

Shalini Gupta

DIN: 00097128

DIN: 00114181

DIRECTOR'S REPORT

To,

The Members,

Your Directors have pleasure in presenting their 20th Annual Report on the business and operations of the Company and audited accounts for the Financial Year ended March 31, 2018.

FINANCIAL RESULTS:-

(Amount in Rs Thousand)

Particulars	Year ended March 31, 2018	Year ended March 31, 2017
Total Income	8.5	7.5
Administrative Expenditure	12.49	10.3
Interest and Finance Charges	-	-
Miscellaneous Expenditure Written off	-	-
Profit / Loss before Tax	(3.99)	(2.8)
Provision for Tax	-	-

Profit / Loss after Tax	(3.99)	(2.8)
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COMPANY PERFORMANCE

Company has generated income of Rs 8500 /- from the other income sources. Company made expenditure of Rs. 12,490/- during the year under consideration. Company made a Loss of Rs. 3,990/- before tax and a loss after tax of Rs. 3,990/- during the year under consideration.

CHANGE IN THE NATURE OF BUSINESS, IF ANY

There was no change in the nature of Business of the Company.

DIVIDEND

Your Directors do not recommend any dividend on the equity share capital.

PUBLIC DEPOSITS

Your Company has not accepted any deposits within the meaning of Section 73 of the Companies Act, 2013 read with Companies (Acceptance Deposits) Rules, 2014. No deposits were unpaid or unclaimed at the end of the year.

DIRECTORS

In accordance with the provisions of the Companies Act, 2013 and the Articles of Association of the Company, Mr Ajay Kumar Jain who retires by rotation at this Annual General Meeting and being eligible offers himself for reappointment as Director of the Company. Mr. Ajay Kumar Jain was Appointed as additional director of the Company w.e.f 29.05.2017 and regularized as Director at AGM held on 30.09.2017. Brig S.V.S Choudhary resigned from directorship on 10.08.2018 and Mr. Sarabjit Singh Saini resigned on 31.08.2017 owing to his other preoccupation

MEETINGS

During the year Five Board Meetings were convened and held on 29.05.2017, 31.08.2017, 10.10.2017, 23.12.2017, 23.02.2018. The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013.

AUDITORS

pursuant to section 139, 142 and other applicable provisions of the Companies Act, 2013 read with Companies (Accounts and Audit) Rules, 2014 including and statutory enactment and modification thereof, M/s Nath and Hari Chartered Accountants (F.R. No. 007403N), who was appointed as Statutory Auditor of the Company at the Annual General Meeting held on 30.09.2015, to conduct audit of Financial Statements for Financial upto Financial Year 2018-19 holding office until the conclusion of Annual General Meeting of the Company to be held in Calendar Year 2019. Their appointment is proposed to be ratified by the shareholders .

RESERVES

The reserves of the company stood at Rs. (2,473,723) as compared to Rs. (2,469,733) during previous year.

PARTICULARS OF EMPLOYEES

Pursuant to the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014:

No employee of the Company was employed throughout the Financial Year, who was in receipt of remuneration in aggregate 60 Lac Rupees. No employee of the Company was employed for the part of the year, who was in receipt of remuneration in aggregate 5 Lac Rupees.

EXTRACT OF ANNUAL RETURN

Extract of Annual Return in form MGT 9 is attached as Annexure I.

DECLARATION BY INDEPENDENT DIRECTORS

The requirement of appointment of minimum 1/3rd of total Board's strength as Independent Directors is not applicable on the Company as the company doesn't falls under the class of Companies as prescribed under subsection 4 of Section 149 of the Companies Act, 2013.

COMPANY'S POLICY ON DIRECTORS APPOINTMENT AND REMUNERATION

The Company doesn't fall under any of the Companies as mentioned under subsection 1 of section 178 of the Companies Act.

EXPLANATION BY THE BOARD ON QUALIFICATION / ADVERSE REMARK BY AUDITOR IN AUDITOR'S REPORT

There are no qualification / adverse remarks / disclaimer remarks by the Auditor in Auditor's Report.

EXPLANATION BY THE BOARD ON QUALIFICATION / ADVERSE REMARK BY SECRETARIAL AUDITOR IN SECRETARIAL AUDITOR'S REPORT

The provisions of section 204 relating to appointment of Secretarial Auditor are not applicable on the Company.

DETAILS OF SUBSIDIARY/JOINT VENTURES/ASSOCIATE COMPANIES

The Company doesn't have any Subsidiary, Joint Venture or Associate Company except IEC Education Limited as its Holding Company.

LOANS / GUARANTEE / INVESTMENTS

The company has not given any loans or guarantees of investments covered under the provisions of section 186 of the Companies Act, 2013.

RELATED PARTY TRANSACTION

The company has not entered into any related party transaction for Financial Year ended March 31, 2018.

MATERIAL CHANGES OCCURRED BETWEEN THE END OF FINANCIAL YEAR AND DATE OF REPORT.

no material changes were reported between the end of financial year and date of report affecting the financial position of the company.

CONSERVATION OF ENERGY

- a) Company ensures that its operations are conducted in the manner whereby optimum utilization and maximum possible savings of energy is achieved.
- b) No specific investment has been made in reduction in energy consumption.
- c) As the impact of measures taken for conservation and optimum utilization of energy are not quantitative, its impact on cost cannot be stated accurately.

RISK MANAGEMENT.

The Company has an Internal Control System, commensurate with the size, scale and complexity of its operations.

CORPORATE SOCIAL RESPONSIBILITY

Company do not fall under the mandatory limits set for mandatory corporate social responsibility committee formation and contribution, but company ensures that being part of the society it is duty to give back to the society and take efforts to do it.

TECHNOLOGY ABSORPTION

The present global scenario your Company strives to maintain and improve quality of its services and takes appropriate measures to keep pace with fast changing technological innovation.

FOREIGN EXCHANGE EARNINGS AND OUT-GO

During the period under review there was no foreign exchange earnings or out flow.

STATUTORY DISCLOSURE

None of the Directors of your Company is disqualified as per the provisions of section 164 of the Companies Act, 2013. The Directors of your Company has made necessary disclosure as required under various provisions of Companies Act, 2013 and

DIRECTOR'S RESPONSIBILITY STATEMENT In terms of section 134(5) of the Companies Act, 2013, the directors would like to state that:

1. In the preparation of the Annual Accounts for the period ended as on 31st March, 2018 the applicable Accounting Standards have been followed and no material departure has been identified.
2. Accounting Policies have been consistently applied in a reasonable and prudent manner so as to give true and fair view of the state of affairs of the Company for the financial year ended 31st March, 2018 and of the Statement of Profit And Loss ended that date for the financial year ended 31st March, 2018.
3. Proper and sufficient care has been taken for the maintenance of adequate records in accordance with the applicable provisions of the Companies Act, 2013 for safeguarding the Assets of the Company and for preventing and detecting fraud and other irregularities.
4. The Annual Accounts for the Financial Year ended 31st March, 2018 have been prepared on going concern basis.
5. The directors had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.
6. The directors had devised proper system to ensure compliance with the provisions of all applicable laws and that such system were adequate and operating effectively.

ACKNOWLEDGEMENT

Your Directors wish to place on record their gratitude in receipt of continued support and co-operation from various stakeholders including and not limiting to Shareholders, Customers, institutions, Governmental and Semi Governmental Agencies, Consultants other business Associates and Employees of the Company.

Place: New Delhi

DIRECTOR

DIRECTOR

Date: 10.08.2018

Navin Gupta

Shalini Gupta

DIN: 00097128

DIN: 00114181

EXTRACT OF ANNUAL RETURN AS ON THE FINANCIAL YEAR ENDED ON MARCH 31, 2018

[Pursuant to section 92 (3) of the Companies Act, 2013 and rule 12 (1) of the

Companies (Management and Administration) Rules, 2014]

I. REGISTRATION AND OTHER DETAILS:

i.	CIN	U67120DL1997PLC084423
ii.	Registration Date	10.01.1997
iii.	Name of the Company	IEC Leasing and Capital Management Limited
iv.	Category/Sub-Category of the Company	Company Limited by Shares

v.	Address of the Registered Office and contact details	M – 92, Connaught Place, New Delhi - 110001
vi.	Whether Listed Company	No
vii.	Name, Address and Contact details of Registrar and TransferAgent, if any	NA

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

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

Sr. No	Name and Description of main products/ services	NIC Code of the Product/ service	% to total turnover of the company
	No business activity during the year		

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

Sr. No.	Name and Address of the Company	CIN/GLN	Holding/ Subsidiary /Associate	% of shares held	Applicable Section
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1.	IEC Education Ltd.	L74899DL1994PLC061053	Holding	99.72%	2(87)(ii)
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IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

i. Category-wise Shareholding

Category of Shareholders	No. of Shares held at the beginning of the year			No. of Shares held at the end of the year			% Change during the year		
	Demat	Physical	Total	Demat	Physical	Total			
A. Promoter									
1) Indian									
a) Individual/ HUF	-	400	400	0.16%	-	400	400	0.16%	Nil
b) Central Govt	-	-	-	-	-	-	-	-	-
c) State Govt (s)	-	-	-	-	-	-	-	-	-
d) Bodies Corp	-	250000	250000	-	-	250000	250000	-	-
e) Banks / FI	-	-	-	-	-	-	-	-	-
f) Any Other	-	-	-	-	-	-	-	-	-
Sub-total(A)(1):-	-	250400	250400	99.72%	-	250400	250400	99.72%	Nil
2) Foreign									
g) NRIs-Individuals	-	-	-	-	-	-	-	-	-
h) Other-Individuals	-	-	-	-	-	-	-	-	-

i) Bodies Corp.	-	-	-	-	-	-	-	-	-
j) Banks / FI	-	-	-	-	-	-	-	-	-
k) Any Other....	-	-	-	-	-	-	-	-	-
Sub-total(A)(2):-	-	-	-	-	-	-	-	-	-
B. Public Shareholding									
1. Institutions									
a) Mutual Funds									
b) Banks / FI	-	-	-	-	-	-	-	-	-
c) Central Govt	-	-	-	-	-	-	-	-	-
d) State Govt(s)	-	-	-	-	-	-	-	-	-
e) Venture Capital Funds	-	-	-	-	-	-	-	-	-
f) Insurance Companies	-	-	-	-	-	-	-	-	-
g) FIIs	-	-	-	-	-	-	-	-	-
h) Foreign Venture Capital Funds	-	-	-	-	-	-	-	-	-
i) Others (Body Corporate)	-	-	-	-	-	-	-	-	-
Sub-total(B)(1)	-	-	-	-	-	-	-	-	-
2. Non Institutions									
a) Bodies Corp.									
(i) Indian									
(i) Indian	-	-	-	-	-	-	-	-	-
(ii) Overseas									
(ii) Overseas	-	-	-	-	-	-	-	-	-

b) Individuals

	-	300	300	0.12%	-	300	300	0.12%	-
(i) Individual shareholders holding nominal share capital upto Rs. 1 lakh									
(ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	-	-	-	-	-	-	-	-	-
c) Others(Specify)									
1) Clearing Member	-	-	-	-	-	-	-	-	-
2) HUF	-	-	-	-	-	-	-	-	-
d) NRI	-	-	-	-	-	-	-	-	-
Sub-total(B)(2)	-	300	300	0.12%	-	300	300	0.12%	-
TotalPublic Shareholding (B)=(B)(1)+(B)(2)	-	300	300	0.12%	-	300	300	0.12%	-
C. Shares held by Custodian for GDRs & ADRs	-	-	-	-	-	-	-	-	-
Grand Total (A+B+C)	-	250700	250700	100%	-	250700	250700	100%	Nil

ii. Shareholding of Promoters

Sr. No	Shareholder's Name	Shareholding at the beginning of the year		Shareholding at the end of the year		% change in share holding during the year
		No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company	
1.	Navin Gupta	100	0.039%	100	0.039%	0
2.	Ramesh Lal Gupta	100	0.039%	100	0.039%	0
3.	Shyam Lal Gupta	100	0.039%	100	0.039%	0
4.	Neetu Mittal	100	0.039%	100	0.039%	0
5.	IEC Education Ltd.	250000	99.72%	250000	99.72%	0
	Total	250400	99.88%	250400	99.88%	0

iii. Change in Promoters' Shareholding

S.No.	Name of Promoter	Shareholding at the beginning of the year	Date	Increase/Decrease during the Year	Reasons	Cumulative Shareholding during the year
		No. of shares				
		% of total shares of the company				
		No. of shares				
		% of total shares of the company				
No Change during the Financial year 2017-18						

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

S.No.	Name of the	Shareholding at the	Increase/Decrease	Cumulative Shareholding during	Shareholding at the end of
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No. of shares	Shareholder	beginning of the year		during the Year		the year		the year	
		% of total shares of the company	No. of shares	% of total shares of the company	No. of shares	% of total shares of the company	No. of shares	% of total shares of the company	No. of shares
1.	Ramanand Agarwal		100	0.039%	-		100	0.039%	100
2.	Babita Saxena		100	0.039%	-		100	0.039%	100
3.	Sanjay Saxena		100	0.039%	-		100	0.039%	100

(v) Shareholding of Directors and Key Managerial Personnel

S.No.	Name of Director / KMP	Shareholding at the beginning of the year		Date	Increase/Decrease during the Year	Reasons	Cumulative Shareholding during the year	
No. of shares	% of total shares of the company	No. of shares	% of total shares of the company				No. of shares	% of total shares of the company
1.	Naveen Gupta	100	0.039%	-	-	-	100	0.039%
2.	Shalini Gupta	-	-	-	-	-	-	-
3.	Ajay Kumar Jain	-	-	-	-	-	-	-

V. INDEBTEDNESS

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

(In Rs. Lacs)

Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
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Indebtedness at the beginning of the financial year

i) Principal Amount			0	
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not	-	-	-	-
	-	-	-	-

Total (i+ii+iii)

Change in Indebtedness during the financial year

- Addition	-	-	-	-
- Reduction	-	-	-	-

Net Change

-	-	-	-
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Indebtedness at the
end of the financial year

i) Principal Amount	-	-	-	-
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
	-	-	-	-
Total (i+ii+iii)	-	-	-	-

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

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

S.No.	Particulars of Remuneration	Name of Managing Director / Whole Time Director / Manager	Total Amount
		-	-
	Gross salary		
1.	(a) Salary as per provisions contained in section 17(1) of the Income – tax Act, 1961	-	-
	(b) Value of perquisites u/s 17(2) Income – Tax Act, 1961	-	-
	(c) Profits in lieu of salary under section 17(3) Income – Tax Act, 1961	-	-
2.	Stock Option	-	-
3.	Sweat Equity	-	-
4.	Commission		
	- as % of profit	-	-
	- others, specify	-	-
5.	Others, please specify	-	-
6.	Total (A)	-	-
7.	Ceiling as per the Act	-	-

B. Remuneration to other Directors:

S.No.	Independent Directors	Fee for attending Board / Committee Meeting	Commission	Total
	Independent Directors			
	· Fee for attending board committee meetings			
1.	· Commission			
	· Others, please specify	-	-	-
	Total (1)	-	-	-
	Other Non-Executive Directors			
	· Fee for attending board committee meetings			
2.	· Commission	-	-	-
	· Others, please specify	-	-	-
	Total (2)	-	-	-
	Total (B) = (1+2)	-	-	-
	Total Managerial Remuneration	-	-	-
	Overall Ceiling as per the Act	-		

C. Remuneration to Key Managerial Personnel Other Than MD / Manager / WTD

S.No.	Particulars of Remuneration	Key Managerial Personnel		
		CEO	Company Secretary	CFO Total
	Gross salary			

	(a) Salary as per provisions contained in section 17(1) of the Income – tax Act, 1961	
1.	(b) Value of perquisites u/s 17(2) Income – Tax Act, 1961	NIL
	(c) Profits in lieu of salary under section 17(3) Income – Tax Act, 1961	
2.	Stock Option	NIL
3.	Sweat Equity	NIL
	Commission	
4.	- as % of profit	NIL
	- others, specify	
5.	Others, please specify	NIL
6.	Total (A)	NIL

VII. PENALTIES / PUNISHMENT / COMPOUNDING OF OFFENCES:

Type	Section of the Companies Act	Brief description	Details of Penalty / Punishment/Compounding fees imposed	Authority [RD / NCLT / Court]	Appeal made. If any (give details)
A. Company					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-

B. Directors

Penalty Nil

Punishment

Compounding

C. Other Officers In Default

Penalty	-	-	-	-	-
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Punishment	-	-	-	-	-
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Compounding	-	-	-	-	-
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[400200] Disclosures - Auditors report**Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]		
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]		
Disclosure in auditors report relating to fixed assets	forms part of Auditor's Report.	
Disclosure in auditors report relating to inventories		forms part of Auditor's Report.
Disclosure in auditors report relating to loans		forms part of Auditor's Report.
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013		forms part of Auditor's Report.
Disclosure in auditors report relating to deposits accepted		forms part of Auditor's Report.
Disclosure in auditors report relating to maintenance of cost records		forms part of Auditor's Report.
Disclosure in auditors report relating to statutory dues [TextBlock]	forms part of Auditor's Report.	
Disclosure in auditors report relating to default in repayment of financial dues		forms part of Auditor's Report.
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		forms part of Auditor's Report.
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period		forms part of Auditor's Report.
Disclosure in auditors report relating to managerial remuneration		forms part of Auditor's Report.
Disclosure in auditors report relating to Nidhi Company		forms part of Auditor's Report.
Disclosure in auditors report relating to transactions with related parties		forms part of Auditor's Report.
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures		forms part of Auditor's Report.
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		forms part of Auditor's Report.
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934		forms part of Auditor's Report.

Details regarding auditors [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Auditors [Axis]	1
	01/04/2017 to 31/03/2018
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	Nath and Hari Chartered Accountants
Name of auditor signing report	Kailash Hari
Firms registration number of audit firm	007403N
Membership number of auditor	082285
Address of auditors	DA/4 IInd Floor, Vikar Marg, Shakarpur
Permanent account number of auditor or auditor's firm	AADFN5909J
SRN of form ADT-1	S41654179
Date of signing audit report by auditors	10/08/2018
Date of signing of balance sheet by auditors	10/08/2018

Unless otherwise specified, all monetary values are in INR

	01/04/2017 to 31/03/2018
Disclosure in auditor's report explanatory [TextBlock]	Textual information (2) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (2)

Disclosure in auditor's report explanatory [Text Block]

Independent Auditors' Report

To,

THE MEMBERS OF IEC LEASING AND CAPITAL MANAGEMENT LIMITED

Report on the Financial Statements

We have audited the accompanying financial statements of IEC Leasing and Capital Management Limited, ("the Company") which comprise the Balance Sheet as at 31 March, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding the assets of the Company and for preventing and detecting the 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 internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Report on other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2015, issued by the Central Government of India in term of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure a statement on the matters specified in the 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 appears from our examination of those books.

c) The Balance Sheet, the Statement of Profit and Loss, and Cash Flow Statement dealt with by this Report are in agreement with the books of account.

d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

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

f) With respect to the other matters to be included in the Auditor's Report in accordance with Rule II of the Companies (Audit and Auditors) 2014, in our opinion

and to our best of the information and according to the explanations given to us :

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

ii. In our opinion and as per the information and explanation provided to us, the Company has not entered into any long term contracts including derivative contracts, requiring provision under applicable laws or accounting standards, for material foreseeable losses; and

iii. There has been no delay in transferring amount, required to be transferred, to the

Investor Education and Protection Fund by the Company.

For NATH & HARI

Chartered Accountants

Firm Reg. No-007403N

KAILASH HARI

Place: Delhi

Partner

Date: 10.08.2018

M.No-082285

ANNEXURE TO THE INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF IEC LEASING AND CAPITAL MANAGEMENT LIMITED

(i) The company has not having any fixed assets; therefore, clause I of CARO 2015 is not applicable.

(ii) Having regard to the nature of company's business, Clause 2 of CARO 2015 is not applicable.

(iii) As informed to us, the company has not granted any loans, secured or unsecured to companies, firms or other parties covered in the register maintained under section 189 of the Companies Act. Accordingly, the sub-clauses (a) and (b) are not applicable to the company.

(iv) In our opinion and according to the information and explanations given to us, there is an adequate internal control system commensurate with the size of the company and the nature of its business for the purchase of fixed assets and for the sale of goods and services. During the course of our audit, we have not observed any continuing failure to correct major weaknesses in internal control system.

(v) According to the information and explanations given to us, the company has not accepted any deposits in terms of directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act and the rules framed there under. Accordingly, paragraph 3(v) of the Order is not applicable to the company.

(vi) The Central Government has not prescribed the maintenance of cost records under section 148 (1) if the Companies Act, 2013 for any of the services rendered by the Company.

(vii) (a) The company is generally regular in depositing undisputed statutory dues including provident fund, employees state insurance, income-tax, sales-Lax, wealth tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues with the appropriate authorities.

(b) According to the information and explanations given to us, no undisputed amount payable in respect of income tax or sales tax or wealth tax or service tax or duty of customs or duty of excise or value added tax or cess were in arrears as at 31st March, 2018 for a period of more than six months from the date they became payable.

(c) In our opinion and according to the information and explanations given to us, amount required to be transferred to investor education and protection fund in accordance with the relevant provisions of the Companies Act, 1956 (1 of 1956) and rules made there under have been transferred to such fund within time.

(viii) The Company has no accumulated losses at the end of the financial year under audit. The Company has not incurred cash losses during the financial year covered by audit and in the immediately preceding financial year.

(ix) According to the information and explanations given to us, the company has not defaulted in repayment of dues to a financial institution or bank.

(x) According to the information and explanations given to us, the company has not given any guarantee for loans taken by others from bank or financial institutions, the terms and conditions whereof are prejudicial to the interest of the company.

(xi) According to the information and explanations given to us, no term loans were obtained during the year under audit.

Based upon the audit procedures performed and according to the information and explanation given to us, no fraud on or by the company has been noticed or reported during the year of our audit

(xii) For NATH & HARI
Chartered Accountants
Firm Reg. No-007403N

Place: Delhi

Date: 10.08.2018

KAILASH HARI
Partner
M.No-082285

[400500] Disclosures - Secretarial audit report

Unless otherwise specified, all monetary values are in INR

	01/04/2017 to 31/03/2018
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No

[100100] Balance sheet

Unless otherwise specified, all monetary values are in INR

	31/03/2018	31/03/2017
Balance sheet [Abstract]		
Equity and liabilities [Abstract]		
Shareholders' funds [Abstract]		
Share capital	25,07,000	25,07,000
Reserves and surplus	-24,73,723.8	-24,69,733.8
Total shareholders' funds	33,276.2	37,266.2
Share application money pending allotment	0	0
Non-current liabilities [Abstract]		
Long-term borrowings	0	0
Other long-term liabilities	0	0
Long-term provisions	0	0
Total non-current liabilities	0	0
Current liabilities [Abstract]		
Short-term borrowings	0	0
Trade payables	0	0
Other current liabilities	25,266	18,776
Short-term provisions	0	0
Total current liabilities	25,266	18,776
Total equity and liabilities	58,542.2	56,042.2
Assets [Abstract]		
Non-current assets [Abstract]		
Fixed assets [Abstract]		
Tangible assets	0	0
Intangible assets	0	0
Total fixed assets	0	0
Non-current investments	12,000	12,000
Long-term loans and advances	0	0
Total non-current assets	12,000	12,000
Current assets [Abstract]		
Current investments	0	0
Inventories	0	0
Trade receivables	0	0
Cash and bank balances	46,542.2	44,042.2
Short-term loans and advances	0	0
Total current assets	46,542.2	44,042.2
Total assets	58,542.2	56,042.2

[400300] Disclosures - Signatories of financial statements**Details of directors signing financial statements [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing financial statements [Axis]	1	2	3
	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Details of signatories of financial statements [Abstract]			
Details of directors signing financial statements [Abstract]			
Details of directors signing financial statements [LineItems]			
Name of director signing financial statements [Abstract]			
First name of director	Navin	Shalini	Ajay
Middle name of director			Kumar
Last name of director	Gupta	Gupta	Jain
Designation of director	Director	Director	Director
Director identification number of director	00097128	00114181	07835657
Date of signing of financial statements by director	10/08/2018	10/08/2018	10/08/2018

[100400] Cash flow statement, indirect

Unless otherwise specified, all monetary values are in INR

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before extraordinary items and tax	-3,990	-2,798	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for working capital [Abstract]			
Adjustments for increase (decrease) in trade payables	6,490	6,298	
Total adjustments for working capital	6,490	6,298	
Total adjustments for reconcile profit (loss)	6,490	6,298	
Net cash flows from (used in) operations	2,500	3,500	
Net cash flows from (used in) operating activities before extraordinary items	2,500	3,500	
Net cash flows from (used in) operating activities	2,500	3,500	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	2,500	3,500	
Net increase (decrease) in cash and cash equivalents	2,500	3,500	
Cash and cash equivalents cash flow statement at end of period	46,542.2	44,042.2	40,759.2

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Share capital [Member]		Equity shares [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 3,00,000	[shares] 3,00,000	[shares] 3,00,000	[shares] 3,00,000
Value of shares authorised	30,00,000	30,00,000	30,00,000	30,00,000
Number of shares issued	[shares] 2,50,700	[shares] 2,50,700	[shares] 2,50,700	[shares] 2,50,700
Value of shares issued	25,07,000	25,07,000	25,07,000	25,07,000
Number of shares subscribed and fully paid	[shares] 2,50,700	[shares] 2,50,700	[shares] 2,50,700	[shares] 2,50,700
Value of shares subscribed and fully paid	25,07,000	25,07,000	25,07,000	25,07,000
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0	0	0
Total number of shares subscribed	[shares] 2,50,700	[shares] 2,50,700	[shares] 2,50,700	[shares] 2,50,700
Total value of shares subscribed	25,07,000	25,07,000	25,07,000	25,07,000
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 2,50,700	[shares] 2,50,700	[shares] 2,50,700	[shares] 2,50,700
Value of shares called	25,07,000	25,07,000	25,07,000	25,07,000
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0	0	0	0
Calls unpaid by officers	0	0	0	0
Total calls unpaid by directors and officers	0	0	0	0
Calls unpaid by others	0	0	0	0
Total calls unpaid	0	0	0	0
Forfeited shares	0	0	0	0
Forfeited shares reissued	0	0	0	0
Value of shares paid-up	25,07,000	25,07,000	25,07,000	25,07,000
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0	[shares] 0	[shares] 0

Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Decrease in number of shares during period [Abstract]				
Number of shares bought back	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 2,50,700	[shares] 2,50,700	[shares] 2,50,700	[shares] 2,50,700
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0	0	0	0
Amount of bonus issue during period	0	0	0	0
Amount of rights issue during period	0	0	0	0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0	0	0
Amount of other private placement issue during period	0	0	0	0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0	0	0
Amount of other preferential allotment issue during period	0	0	0	0
Amount of issue allotted for contracts without payment received in cash during period	0	0	0	0
Amount of issue under scheme of amalgamation during period	0	0	0	0
Amount of other issues during period	0	0	0	0
Amount of employee stock option plan issued during period	0	0	0	0
Amount of other issue arising out of conversion of securities during period	0	0	0	0
Total aggregate amount of increase in share capital during period	0	0	0	0
Decrease in share capital during period [Abstract]				
Decrease in amount of shares bought back	0	0	0	0
Other decrease in amount of shares	0	0	0	0
Total decrease in share capital during period	0	0	0	0
Total increase (decrease) in share capital	0	0	0	0
Share capital at end of period	25,07,000	25,07,000	25,07,000	25,07,000
Rights preferences and restrictions attaching to class of share capital	0	0	0	0
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 2,50,000	[shares] 2,50,000	[shares] 2,50,000	[shares] 2,50,000
Shares in company held by ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[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] 2,50,000	[shares] 2,50,000	[shares] 2,50,000	[shares] 2,50,000
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0	0	0
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	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	[shares] 0
Aggregate number of fully paid-up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Original paid-up value of forfeited shares	0	0	0	0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0	0	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0	0
Number of shares proposed to be issued	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0	0	0

Disclosure of classes of share capital [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of classes of share capital [Abstract]		
Disclosure of classes of share capital [LineItems]		
Type of share	Equity	Equity
Number of shares authorised	[shares] 3,00,000	[shares] 3,00,000
Value of shares authorised	30,00,000	30,00,000
Number of shares issued	[shares] 2,50,700	[shares] 2,50,700
Value of shares issued	25,07,000	25,07,000
Number of shares subscribed and fully paid	[shares] 2,50,700	[shares] 2,50,700
Value of shares subscribed and fully paid	25,07,000	25,07,000
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0
Total number of shares subscribed	[shares] 2,50,700	[shares] 2,50,700
Total value of shares subscribed	25,07,000	25,07,000
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 2,50,700	[shares] 2,50,700
Value of shares called	25,07,000	25,07,000
Calls unpaid [Abstract]		
Calls unpaid by directors and officers [Abstract]		
Calls unpaid by directors	0	0
Calls unpaid by officers	0	0
Total calls unpaid by directors and officers	0	0
Calls unpaid by others	0	0
Total calls unpaid	0	0
Forfeited shares	0	0
Forfeited shares reissued	0	0
Value of shares paid-up	25,07,000	25,07,000
Par value per share	[INR/shares] 10	[INR/shares] 10
Amount per share called in case shares not fully called	[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in public offering	[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0
Decrease in number of shares during period [Abstract]		
Number of shares bought back	[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 2,50,700	[shares] 2,50,700
Reconciliation of value of shares outstanding [Abstract]		
Changes in share capital [Abstract]		
Increase in share capital during period [Abstract]		
Amount of public issue during period	0	0
Amount of bonus issue during period	0	0
Amount of rights issue during period	0	0

Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0
Amount of other private placement issue during period	0	0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0
Amount of other preferential allotment issue during period	0	0
Amount of issue allotted for contracts without payment received in cash during period	0	0
Amount of issue under scheme of amalgamation during period	0	0
Amount of other issues during period	0	0
Amount of employee stock option plan issued during period	0	0
Amount of other issue arising out of conversion of securities during period	0	0
Total aggregate amount of increase in share capital during period	0	0
Decrease in share capital during period [Abstract]		
Decrease in amount of shares bought back	0	0
Other decrease in amount of shares	0	0
Total decrease in share capital during period	0	0
Total increase (decrease) in share capital	0	0
Share capital at end of period	25,07,000	25,07,000
Rights preferences and restrictions attaching to class of share capital	0	0
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]		
Shares in company held by holding company	[shares] 2,50,000	[shares] 2,50,000
Shares in company held by ultimate holding company	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 2,50,000	[shares] 2,50,000
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	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
Aggregate number of fully paid-up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0
Original paid-up value of forfeited shares	0	0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund, principal	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0
Number of shares proposed to be issued	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	Shareholder 1 [Member]		Shareholder 1 [Member]	
Name of shareholder [Axis]	31/03/2018	31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share			Equity	Equity
Name of shareholder			IEC Education Limited	IEC Education Limited
CIN of shareholder			L74899DL1994PLC061053	L74899DL1994PLC061053
PAN of shareholder			AAACI4258F	AAACI4258F
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company	[shares] 2,50,000	[shares] 2,50,000	[shares] 2,50,000	[shares] 2,50,000
Percentage of shareholding in company			99.72%	99.72%

Unless otherwise specified, all monetary values are in INR

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of notes on share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether money raised from public offering during year	No	No

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

..(1)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Reserves [Member]		Surplus [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	-3,990	-2,798	-3,990	-2,798
Total additions to reserves	-3,990	-2,798	-3,990	-2,798
Total changes in reserves	-3,990	-2,798	-3,990	-2,798
Reserves at end of period	-24,73,723.8	-24,69,733.8	-24,73,723.8	-24,69,733.8

Statement of changes in reserves [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Surplus [Member]
	31/03/2016
Statement of changes in reserves [Abstract]	
Statement of changes in reserves [LineItems]	
Reserves at end of period	-24,66,935.8

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2018	31/03/2017
Disclosure of tangible assets [Abstract]		
Disclosure of tangible assets [LineItems]		
Reconciliation of changes in tangible assets [Abstract]		
Tangible assets at end of period	0	0

[201100] Notes - Intangible assets**Disclosure of intangible assets [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Company total intangible assets [Member]	
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2018	31/03/2017
Disclosure of intangible assets [Abstract]		
Disclosure of intangible assets [LineItems]		
Reconciliation of changes in intangible assets [Abstract]		
Intangible assets at end of period	0	0

[200400] Notes - Non-current investments**Details of non-current investments [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of non-current investments [Axis]	1	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Non-current investments [Abstract]		
Disclosure of details of non-current investments [Abstract]		
Details of non-current investments [LineItems]		
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Other investments	Other investments
Nature of non-current investments	Non Quoted	Non Quoted
Non-current investments	12,000	12,000
Name of body corporate in whom investment has been made	IEC Education Limited	IEC Education Limited
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	Holding Company	Holding Company
Number of shares of non-current investment made in body corporate	[shares] 4,000	[shares] 4,000
Details of non-current investments carried at other than cost [Abstract]		
Basis of valuation for non-current investments carried at other than at cost	Valued at cost less provision for diminution	Valued at cost less provision for diminution

Unless otherwise specified, all monetary values are in INR

	31/03/2018	31/03/2017
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	0	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	12,000	12,000
Aggregate provision for diminution in value of non-current investments	0	0

[200600] Notes - Subclassification and notes on liabilities and assets**Classification of inventories [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Company total inventories [Member]	
	31/03/2018	31/03/2017
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Inventories [Abstract]		
Classification of inventories [Abstract]		
Details of inventories [LineItems]		
Inventories	0	0

Subclassification of trade receivables [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of assets based on security [Axis]	Classification of assets based on security [Member]	
	31/03/2018	31/03/2017
Subclassification and notes on liabilities and assets [Abstract]		
Trade receivables notes [Abstract]		
Trade receivables [Abstract]		
Subclassification of trade receivables [Abstract]		
Subclassification of trade receivables [LineItems]		
Breakup of trade receivables [Abstract]		
Total trade receivables	0	0

Unless otherwise specified, all monetary values are in INR

	31/03/2018	31/03/2017
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Trade payables, long-term	0	0
Total other long-term liabilities	0	0
Interest accrued but not due on borrowings	0	0
Interest accrued and due on borrowings	0	0
Interest accrued but not due on public deposits	0	0
Interest accrued and due on public deposits	0	0
Debentures claimed but not paid	0	0
Unpaid dividends	0	0
Application money received for allotment of securities and due for refund, principal	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Public deposit payable, current	0	0
Total other payables, current	0	0
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	25,266	18,776
Total other current liabilities	25,266	18,776
Aggregate amount of trade receivables outstanding for period exceeding six months	0	0
Fixed deposits with banks	0	0
Total balance with banks	0	0
Cash on hand	46,542.2	44,042.2
Total cash and cash equivalents	46,542.2	44,042.2
Total cash and bank balances	46,542.2	44,042.2
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than twelve months maturity	0	0

[200700] Notes - Additional disclosures on balance sheet

Unless otherwise specified, all monetary values are in INR

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Total contingent liabilities and commitments	0	0
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 0	[pure] 0
Number of person share application money paid as at end of year	[pure] 0	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0
Number of warrants converted into debentures during period	[pure] 0	[pure] 0
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0
Number of warrants issued during period (INR)	[pure] 0	[pure] 0

[200800] Notes - Disclosure of accounting policies, changes in accounting policies and estimates

Unless otherwise specified, all monetary values are in INR

	01/04/2017 to 31/03/2018
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (3) [See below]

Textual information (3)

Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [Text Block]

Notes forming part of the Financial Statements

1. Significant Accounting Policies

1.1 Basis of preparation of financial statements:-

The Financial Statements have been prepared in accordance with the generally accepted accounting principles(GAAP) in India.

1.2 Employee Benefits:

No provision for gratuity has been made by the company for the financial year as company does not have any permanent employee on its roll.

1.3 Miscellaneous expenditure :

Preliminary expenses are being written off over a period of five years from the date of

Commencement of commercial operation.

1.4 Investments:

Long-term investments are stated at cost of acquisition and related expenses. Provision is made to recognize a decline, other than temporary, in the value of long term investments on an individual basis.

1.5 Taxes on Income :

The expense comprises current and deferred tax. Current tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income Tax Act, 1961. The impact of current year timing differences between taxable income and accounting income for the year is recognized as a deferred tax asset or deferred tax liability. The tax effect is calculated on accumulated timing differences at the end of accounting year, based on effective tax rate substantively enacted by the balance date. Deferred tax assets are recognized only to the extent that there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized in future; however where there is unabsorbed depreciation or carry forward of losses, deferred tax assets are recognized only if there is a virtual certainty of realization of such assets.

2.9. Auditor's remuneration consist of audit fee of Rs.6490/- (Including GST) (Previous year Rs.6298/-)

2.10 Earning Per Share (EPS) :

(Amount in Rs.)

Particulars	2017-18	2016-17
(A) Basic EPS :		
(i) Net Profit/(Loss) attributable to Equity Shareholders (Rs)		
(ii) Weighted average number of Equity Shares Outstanding	(3990)	(2798)
(Nos.)	250700	250700

Basic EPS (Rs.) (i) / (ii)	0.00	0.00
(B) Diluted EPS :		
(i) Net Profit/(Loss) attributable to Equity Shareholders (Rs)	(3990)	(2798)
(ii) Weighted average number of Equity Shares	250700	250700
Outstanding		
Diluted EPS (Rs.) B (i)/B (ii)	0.00	0.00
Face Value per shares (in Rs.)	10.00	10.00

2.11. Additional information pursuant to part-II of schedule-III of the Companies Act, 2013

is not given as the same is not applicable.

2.12. Previous years figure have been regrouped / rearranged wherever considered

Necessary.

As per our report of even date attached

For and on Behalf of the Board of Director

For Nath & Hari

Chartered Accountants

F.R.No.007403N

Dr.Naveen Gupta

(Chairman)

(CA. Kailash Hari)

M.No.082285

Ajay Kumar Jain

Shalini Gupta

Partner

(Director)

(Director)

Place:- Delhi

Date :- August 10, 2018

[201700] Notes - Government grants

Unless otherwise specified, all monetary values are in INR

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of notes on government grants explanatory [TextBlock]		
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0

[201200] Notes - Employee benefits

Unless otherwise specified, all monetary values are in INR

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of employee benefits explanatory [TextBlock]	Nil	Nil

[201600] Notes - Related party**Disclosure of relationship and transactions between related parties [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	1	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of relationship and transactions between related parties [Abstract]		
Disclosure of relationship and transactions between related parties [LineItems]		
Name of related party	IEC Education Limited	IEC Education Limited
Country of incorporation or residence of related party	INDIA	INDIA
Permanent account number of related party	AAACI4258F	AAACI4258F
CIN of related party	L74899DL1994PLC061053	L74899DL1994PLC061053
Description of nature of related party relationship	Holding company	Holding company
Description of nature of transactions with related party	No Transactions	No Transactions
Transaction relating to key management personnel [Abstract]		
Remuneration for key managerial personnel	0	0
Amount written off during period in respect of debts due from related parties	0	0
Amount written back during period in respect of debts due to related parties	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of notes on related party explanatory [TextBlock]		
Whether there are any related party transactions during year	No	No
Whether company is subsidiary company	Yes	Yes
Section under which company is subsidiary	Section 2(87)(ii)	Section 2(87)(ii)

[201400] Notes - Leases

Unless otherwise specified, all monetary values are in INR

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of leases explanatory [TextBlock]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No

[300300] Notes - Earnings per share

Unless otherwise specified, all monetary values are in INR

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of earnings per share explanatory [TextBlock]		
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Profit (loss) for period	-3,990	-2,798
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	-3,990	-2,798

[202800] Notes - Subsidiary information

Unless otherwise specified, all monetary values are in INR

	01/04/2017 to 31/03/2018
Disclosure of subsidiary information explanatory [TextBlock]	
Whether company has subsidiary companies	No
Whether company has subsidiary companies which are yet to commence operations	No
Whether company has subsidiary companies liquidated or sold during year	No

[202400] Notes - Investments in associates

Unless otherwise specified, all monetary values are in INR

	01/04/2017 to 31/03/2018
Disclosure of notes on investment in associates explanatory [TextBlock]	
Whether company has invested in associates	No
Whether company has associates which are yet to commence operations	No
Whether company has associates liquidated or sold during year	No

[202500] Notes - Financial reporting of interests in joint ventures

Unless otherwise specified, all monetary values are in INR

	01/04/2017 to 31/03/2018
Disclosure of notes on interests in joint ventures explanatory [TextBlock]	
Whether company has invested in joint ventures	No
Whether company has joint ventures which are yet to commence operations	No
Whether company has joint ventures liquidated or sold during year	No

[202700] Notes - Cash flow statements

Unless otherwise specified, all monetary values are in INR

	31/03/2018	31/03/2017	31/03/2016
Disclosure of cash flow statement explanatory [TextBlock]			
Cash and cash equivalents if different from balance sheet [Abstract]			
Cash and cash equivalents cash flow statement	46,542.2	44,042.2	40,759.2
Total cash and cash equivalents	46,542.2	44,042.2	

[100200] Statement of profit and loss

Unless otherwise specified, all monetary values are in INR

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Statement of profit and loss [Abstract]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	0	0
Revenue from sale of services	0	0
Total revenue from operations	0	0
Other income	8,500	7,500
Total revenue	8,500	7,500
Expenses [Abstract]		
Cost of materials consumed	0	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	0	0
Finance costs	0	0
Depreciation, depletion and amortisation expense [Abstract]		
Total depreciation, depletion and amortisation expense	0	0
CSR expenditure	0	0
Other expenses	12,490	10,298
Total expenses	12,490	10,298
Total profit before prior period items, exceptional items, extraordinary items and tax	-3,990	-2,798
Total profit before extraordinary items and tax	-3,990	-2,798
Total profit before tax	-3,990	-2,798
Tax expense [Abstract]		
Total tax expense	0	0
Total profit (loss) for period from continuing operations	-3,990	-2,798
Total profit (loss) for period before minority interest	-3,990	-2,798
Total profit (loss) for period	-3,990	-2,798
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 0	[INR/shares] 0
Diluted earnings per equity share	[INR/shares] 0	[INR/shares] 0

[300500] Notes - Subclassification and notes on income and expenses

Unless otherwise specified, all monetary values are in INR

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from sale of products [Abstract]		
Revenue from sale of products [Abstract]		
Total revenue from sale of products	0	0
Disclosure of revenue from sale of services [Abstract]		
Revenue from sale of services [Abstract]		
Total revenue from sale of services	0	0
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Total interest income	0	0
Dividend income [Abstract]		
Total dividend income	0	0
Other non-operating income [Abstract]		
Miscellaneous other non-operating income	8,500	7,500
Total other non-operating income	8,500	7,500
Total other income	8,500	7,500
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Total interest expense	0	0
Total finance costs	0	0
Employee benefit expense [Abstract]		
Salaries and wages	0	0
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Total employee benefit expense	0	0
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	0	0
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	0	0
Rates and taxes excluding taxes on income [Abstract]		
Total rates and taxes excluding taxes on income	0	0
Legal professional charges	6,000	4,000
Directors sitting fees	0	0
Provision bad doubtful debts created	0	0
Provision bad doubtful loans advances created	0	0
Write-off assets [Abstract]		
Miscellaneous expenditure written off [Abstract]		
Total miscellaneous expenditure written off	0	0
Bad debts written off	0	0
Bad debts advances written off	0	0
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolition and destruction of depreciable tangible asset	0	0
Payments to auditor [Abstract]		
Payment for audit services	6,490	6,298
Total payments to auditor	6,490	6,298
Miscellaneous expenses	0	0
Total other expenses	12,490	10,298

[300600] Notes - Additional information statement of profit and loss

Unless otherwise specified, all monetary values are in INR

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Additional information on profit and loss account explanatory [TextBlock]		
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
Total earnings in foreign currency	0	0
Total revenue from sale of products	0	0
Total revenue from sale of services	0	0
Gross value of transaction with related parties as per AS-18	0	0
Bad debts of related parties as per AS-18	0	0

[300100] Notes - Revenue

Unless otherwise specified, all monetary values are in INR

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of revenue explanatory [TextBlock]	no revenue except other non operating income.	no revenue except other non operating income.

[300700] Notes - Key managerial personnels and directors remuneration and other information

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

Unless otherwise specified, all monetary values are in INR

Key managerial personnels and directors [Axis]	1	2	3
	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]			
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]			
Name of key managerial personnel or director	Navin Gupta	Shalini Gupta	Ajay Kumar Jain
Director identification number of key managerial personnel or director	00097128	00114181	07835657
Permanent account number of key managerial personnel or director	AALPG0528Q	AAPPG9353H	ADCPJ4703G
Date of birth of key managerial personnel or director	30/09/1971	22/04/1974	16/04/1978
Designation of key managerial personnel or director	Director	Director	Director
Qualification of key managerial personnel or director	Doctorate	Graduate	Graduate
Shares held by key managerial personnel or director	[shares] 100	[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
Profits in lieu of salary key managerial personnel or director	0	0	0
Gross salary to key managerial personnel or director	0	0	0
Total key managerial personnel or director remuneration	0	0	0

[301000] Notes - Corporate social responsibility

Unless otherwise specified, all monetary values are in INR

	01/04/2017 to 31/03/2018
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No