

ASSAM INDUSTRIAL DEVELOPMENT CORPORATION LIMITED
Standalone Balance Sheet for period 01/04/2012 to 31/03/2013

[400100] Disclosure of general information about company

Unless otherwise specified, all monetary values are in INR

	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012
Name of company	ASSAM INDUSTRIAL DEVELOPMENT CORPORATION LIMITED	
Corporate identity number	U75112AS1965SGC001246	
Permanent account number of entity	AACCA4720A	
Address of registered office of company	R. G. BARUAH ROAD, GUWAHATI-781024, Assam	
Type of industry	Commercial and Industrial	
Date of board meeting when final accounts were approved	26/09/2013	
Date of start of reporting period	01/04/2012	01/04/2011
Date of end of reporting period	31/03/2013	31/03/2012
Nature of report standalone consolidated	Standalone	
Content of report	Balance Sheet	
Description of presentation currency	INR	
Level of rounding used in financial statements	Actual	
Type of cash flow statement	Indirect Method	

Disclosure of principal product or services [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Types of principal product or services [Axis]	INVESTMENT 01/04/2012 to 31/03/2013
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	9983
Description of product or service category	INVESTMENT
Turnover of product or service category	8,69,48,095
Highest turnover contributing product or service (ITC 8 digit) code	99831292
Description of product or service	INVESTMENT
Turnover of highest contributing product or service	8,69,48,095

[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 01/04/2012 to 31/03/2013
Details of signatories of board report [Abstract]	
Details of directors signing board report [LineItems]	
Name of director signing board report [Abstract]	
First name of director	HAREN DAS
Designation of director	CHAIRMAN
Director identification number of director	03101800
Date of signing board report	27/02/2014

Unless otherwise specified, all monetary values are in INR

	01/04/2012 to 31/03/2013
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Details regarding energy conservation	Since the Corporation is not a manufacturing organization, the information relating to conservation of energy is not related to it.
Details regarding foreign exchange earnings and outgo	(A) Foreign Exchange outgo Rs..... Nil Foreign Exchange earned Rs.....Nil
Particulars of employees as per provisions of section 217	(B) here is no employee in respect of which information is required to be furnished under Section 217 (2A) of the Companies Act, read with Companies (Particular of Employees) Rules, 1975
Disclosures in director's responsibility statement	(C) DISCLOSED IN FOOT NOTES
Director's comments on qualification(s), reservation(s) or adverse remark(s) of auditors as per board's report	(D) N/A

Footnotes

(A)

Foreign Exchange outgo Rs..... Nil

Foreign Exchange earned Rs.....Nil

(B)

PARTICULARS OF EMPLOYEES AS REQUIRED UNDER SECTION 217(2A) OF THE COMPANIES ACT, 1956 READ WITH THE COMPANIES (PARTICULARS OF EMPLOYEES) RULES, 1975.

There is no employee in respect of which information is required to be furnished under Section 217 (2A) of the Companies Act, read with Companies (Particular of Employees) Rules, 1975.

(C)

DIRECTORS RESPONSIBILITY STATEMENT

That in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures,

That the Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit or loss of the company for that period,

That the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities,

That the Directors had prepared the annual accounts on a going concern basis.

(D)

N/A

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]
ASSAM INDUSTRIAL DEVELOPMENT CORPORATION LIMITED
R. G. BARUAH ROAD, GUWAHATI- 781024

To,
 The Members,
 Assam Industrial Development Corporation Ltd.

Your Directors have the pleasure in presenting the forty eight report of the Corporation for the year ended 31st March' 2013.

OPERATIONAL HIGHLIGHTS

REFINANCE SCHEME :-

The Corporation was recognized as a financial institution under IDBI's Act in the year 1976 mainly to extend term loan to medium and large scale enterprises under IDBI's Refinance Scheme. The Corporation offers financial assistance to entrepreneurs seeking to establish new venture or expand an existing enterprise in the State of Assam under Refinance Scheme since 1980-81. However, IDBI stopped the refinance scheme during the year 1992-93. The Corporation has assisted 78 Nos. of units involving a term loan disbursement of around Rs. 54.00 crores. The last unit was finance in the year 2002-03. The refinance reimbursement received from IDBI against Term Loan and seed capital are around Rs. 37.00 crores and Rs. 70.00 lakhs respectively.

A brief account of term loan, seed capital sanctioned and disbursed under the Refinance Scheme is given below :

Term Loan

<u>Sl. No.</u>	<u>No. of Units</u>	<u>Sanctioned</u>	<u>Disbursed</u>	(Rs. in lakhs)
1	78	5727.22	5443.38	

Seed Capital

1	16	87.50	85.00 (25 units only)	
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EQUITY PARTICIPATION SCHEME: -

Under the Industrial Policy of Government of Assam, the Corporation is providing Government Equity Participation to the assisted sector units. The cumulative sanction and disbursement under equity participation Scheme of Government of Assam as on 31.3.2013 are Rs. 495.96 lakhs and Rs. 452.84 lakhs respectively.

MONITORING & RECOVERY

1. Name of the unit taken over by the Corporation under Section 29 of the SFC's Act, 1951, during 2012-13:	<u>Date of taken over</u>
a. <u>M/S Baruah Publishing Company Pvt. Ltd.</u>	08-06-2012
i. Plant and Machineries at Industrial Estate, Bamunimaidan, Guwahati-21	
i. Land & Building at North Lakhimpur	13-06-2012
1. Name of the unit sold during 2012-13 :	<u>Sale value</u>
a. M/S Integrated Business International Pvt. Ltd.	Rs. 95.00 lakhs
1. Name of units offered OTS during 2012-13	<u>One Time Settlement offered amount</u>
a. M/S Frontier Publications Pvt. Ltd.	Rs. 1,03,52,058.00

1. The Corporation took effective steps during 2012-13 for sale / recovery of outstanding dues of the following taken over units :

<u>Name of the Unit</u>	<u>Outstanding amount (excluding equity)</u>
1. M/S Paragon Offsets Pvt. Ltd.	Rs. 1,20,31,604.00
1. M/S Sonar Cachar Publication Pvt. Ltd.	Rs. 1,19,42,671.00
2. M/S N. E. Caffeine Industries Pvt. Ltd.	Rs. 2,92,68,773.00
3. M/S East India Publication Pvt. Ltd.	Rs. 23,33,152.00
4. M/S Brahmaputra Gases Pvt. Ltd.	Rs. 2,79,53,964.00
5. M/S Gopinath Udyog Pvt. Ltd.	Rs. 2,23,46,154.00

SUBSIDY

As disbursement agency under the State and Central subsidy scheme, the Corporation had made the following disbursement of Subsidy during the year under review :

Nature of Subsidy	No. of Units 2011-12	Amounts	No. of Units 2012-13	Amounts
State Capital Investment Subsidy	Nil		Nil	
State Incentives (U.S.)	12	10,944,958	19	34,717,564
Central Transport Subsidy	Nil		Nil	
Central Investment Subsidy	Nil		Nil	

FINANCIAL POSITION

Authorized Share Capital of the Corporation has been increased to Rs 150 (one hundred fifty) Crores during the year 2012-13 from Rs 100 (Hundred) Crores of the previous year.

The table below summarized the financial position of the Corporation under broad headings for the last three years upto 31st March, 2013.

(Rs. in lakhs)

Particulars	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>
Liabilities :	-	-	-
<u>Authorised Share Capital</u>	<u>10000.00</u>	<u>10000.00</u>	<u>15000.00</u>
a. Paid up capital			
i. Government	9309.24	9309.24	9309.24
ii. Share application	3232.96	3232.96	3232.96
a. Reserves & Surplus			
i. Free Reserves & surplus	(-) 4258.79	(-) 3925.73	(-) 4671.72
ii. Share premium account	-	-	-
iii. Capital reserves	-	-	-
iv. Others	3643.76	4428.96	8020.07
v. Deposit from Government			
a. Borrowings			
i. From Government of Assam	3692.04	3692.04	3692.04
ii. From Financial Institutions	-	-	-
iii. Foreign currency loans	-	-	-
iv. Cash Credit	-	-	-
v. Other seed capital (IDBI)	-	-	-

vi. Interest accrued & due	1580.45	1851.76	1546.05
d)	333.45	314.78	490.39
i) Other long term liabilities	-	-	-
ii) Other Current liabilities			
iii) Provision for gratuity			
a. Short term provision	61.80	100.88	30.00
Total ---	17,594.91	19,004.89	21,649.03
Assets :			
f) Gross Block	4,565.80	4,584.82	4,603.54
g) Less : Depreciation	109.45	131.03	153.60
h) Net Block	4,456.35	4,453.79	4,449.94
i) Capital works in progress	21.64	21.64	-
j) Investments	2,469.30	2,314.16	2,275.11
k) Current Assets loans and advance	10,647.62	12,215.30	14,923.98
l) Deferred tax assets	-	-	-
m) Misc. exps. not written off	-	-	-
n) Accumulated loss	-	-	-
Total---	17,594.91	19,004.89	21,649.03
o) Working capital [k-d(i) – c(vi)]	9,067.17	10,363.54	13,377.93
p) Capital employed (h+n)	4,456.35	4,453.79	4,449.94
q)	(+)8,283.41	(+)8,616.47	(+)7,870.49
Net worth [a+b (i) + b-n-m]			

SUBSIDIARY COMPANIES :

The Corporation has the following eight Subsidiary Companies as on 31st March, 2013:

1. Assam Petrochemicals Ltd.
2. Cachar Sugar Mills Ltd.
3. Assam Syntex Ltd.
4. Assam State Weaving & Manufacturing Company Ltd.
5. Industrial Paper (Assam) Ltd.
6. Assam State Fertilizers & Chemicals Ltd.
7. Fertichem Ltd.
8. Pragyotish Fertilizers & Chemicals Ltd. (subsidiary of APL&ASFC)

Assam Petrochemicals Ltd.**Financial Performance:**

In the financial year 2012-13, the company's turnover is Rs. 90.29 crores which is highest ever achieved by the company in its history. The Profit After Tax (PAT) recorded at Rs. 4.04 crores during the Financial Year against Loss of Rs. 1.06 crores in previous year. The Profit After Tax (PAT) has reduced substantially due to giving effect of arrear pay of Rs. 7.62 crores as exceptional item from the Profit Before Exceptional and Extraordinary items and Tax of Rs. 12.59 crores.

Operating Results:

During the year 2012-13, the capacity utilization of both the Methanol and Formalin Plants were satisfactory. The Methanol Plant and Formalin

Plant capacity utilization were 102% and 92% respectively during the FY 2012-13.

Sales & Marketing:

The company achieved highest sales turnover during the Financial Year 2012-13. The Company sold 13648.06 MT Methanol during the year compared to the 11500 MT during the previous year. The company consumed 19898.94 MT Methanol as raw materials for production of 40619.832 MT of Formalin in the Financial Year 2012-13. This is higher by 8360.47 MT from the previous year sales quantity of Formalin.

The company marketing its products in North Indian States, West Bengal and North Eastern States and Exporting to Nepal, Bhutan and Bangladesh. The Company is giving importance to export its products for earning foreign exchange.

Dividend :

Assam Petrochemicals Ltd. has declared a dividend of 10% (Rs. 1/- per fully paid up equity shares of Rs. 10/- each) for the Financial Year 2012-13 on the paid-up share capital of Rs. 9,11,99,470/-.

Cachar Sugar Mills Ltd.

As per Notification No. PE.8/2005/79, dated 27/04/2007, the Cachar Sugar Mills Ltd. has been declared as closed and the Government of Assam has released Rs. 1076.10 lakhs towards clearing Employees arrear salary including V.R.S. benefits. Cachar Sugar Mills Ltd. has already disbursed the same amount to the employees of Cachar Sugar Mills Ltd.

Internal Audit of the Company has been completed up to 2011--12. Statutory Audit has been completed upto 2003-04 and A.G. Audit upto 2003-04. The Statutory Auditor is appointed up to 2012. The Assets of the Company are now looked after by the Asset Management Cell under Task Force, Government of Assam.

Assam Syntex Ltd .

Accounts of Assam Syntex Ltd for the year 2011-12 is adopted in AGM on 05.01.2013 and 2012-13 will be adopted in AGM on 28.01.2014.

Winding up process is not started. The same can be initiated only on cleaning of Balance Sheet including, disposal off assets and determination of contingent liabilities in respect of the Court cases.

Assam State Weaving & Manufacturing Company Ltd.

Account of Assam State Weaving & Manufacturing Company Ltd for the year 2011-12 is adopted and Statutory audit for 2012-13 is in process.

Winding Up process is not started. The same can be initiated on cleaning of the Balance Sheet including, disposal of assets and determination of contingent liabilities in respect of the Court cases.

Industrial Paper (Assam) Ltd.

Industrial Paper (Assam) Ltd. was engaged in implementation of the Extensible Sack Kraft Paper Project. The project activities, however, have been suspended because of non-sanction of term loan by financial institutions. The unit has been declared as closed vide Government of Assam Notification No. PE.17/2005/103, dated 17th October, 2008. The fund for the closure has been received from Govt. of Assam. Employees were released under VRS. There is no liability in this regard. Updating of Annual Accounts is going on. Internal audit has been completed upto 2010-11. A.G. and Statutory audit has been completed upto 2001. The Assets of the unit is looked after by the Asset Management Cell of the Task Force, Government of Assam.

Assam State Fertilizers & Chemicals Ltd.

The company is planning to set up an Alum manufacturing plant on its own, considering the present market demand of alum required for new water supply projects in the State and requirement to different central PSU's.

Accounts adopted in Annual General Meeting up-to 2005-06. Provisional Accounts approved by Board up-to 2011-12. Accumulated loss as on 31.03.2013 is Rs 795.87 (Seven hundred ninety five lakh and eighty seven thousands) only.

Fertichem Ltd.

Accounts of Fertichem Ltd for the year 2012-13 is adopted in AGM on 30-10-2013. Accounts The Assets of the Company are now vested with the Government of Assam.

Winding Up process is not started. The same can be initiated on cleaning of the Balance Sheet including, disposal off assets and determination of contingent liabilities in respect of the Court cases.

Pragjyotish Fertilizers & Chemicals Ltd.

Accounts adopted in Annual General meeting up-to 31st March, 2008. Statutory Audit has been completed up-to 31st March, 2010. Due to non availability of fund, all works of the company came to a standstill from May, 2005. PFCL Board has decided to forward the matter to Govt of Assam for closure/winding up of the company.

PROJECTS

During the year under review the following projects promoted by the Corporation under State Sector and Joint Sector :

BAMBOO TECHNOLOGY PARK

A Bamboo Technology Park is under implementation at Chaygaon in Kamrup District in the industrial estate being developed by A.I.I.D.C. The project is approved by Department of Industrial Policy & Promotion (DIPP) under the Industrial Infrastructure Upgradation Scheme (IIUS) of the Govt. of India. The means of finance :

- | | |
|--|------------------------|
| 1. Central Grant under the IIUS | Rs. 52.63 crores |
| 2. Industry contribution (5% mandatory contribution) | Rs. 3.90 crores |
| 3. <u>Term Loan</u> | <u>Rs. 5.75 crores</u> |
| | Rs. 62.28 crores |

As per the Guidelines of the IIUS Scheme, a Special Purpose Vehicle (SPV) has been created (u/s 25 of the Companies Act) to carry out the business of developing, operating and maintaining the Infrastructure facility created. 6(six) SPV members have been selected to take part including AIDC. The Company is registered as Bamboo Technology Park. The contribution of AIDC Ltd. is 26% of the total industry contribution (26% of Rs. 3.90 crores) i.e. Rs. 1.014 crores.

The project is under implementation and is expected to be commissioned within July, 2014.

Cement Project

The Cement project i.e. M/S Calcom Cement India Ltd. (CCIL) is supported by AIDC as a co-promoter with 10% equity contribution towards the initial project cost of Rs. 410 crores having debt equity ratio of 2.5:1.

Land measuring 847 Bigha 1 Katha 2 Lessa have already been acquired and transferred to the CCIL for implementing the said project.

The project is being implemented in phases up to a capacity of 4-5 million tones per annum. Necessary activities relating to physical implementation of the 1st phase of the project are in progress.

CORPORATE GOVERNANCE DISCLOSURE

Disclosure of Corporate Governance is enclosed as **Annexure II**.

CONSERVATION OF ENERGY :

Since the Corporation is not a manufacturing organization, the information relating to conservation of energy is not related to it.

TECHNOLOGY ABSORPTION :

As the Corporation is not a manufacturing organization there is no involvement of any technology in the Corporation.

FOREIGN EXCHANGE EARNED AND OUTGO

Foreign Exchange outgo Rs..... Nil
Foreign Exchange earned Rs.....Nil

PARTICULARS OF EMPLOYEES AS REQUIRED UNDER SECTION 217(2A) OF THE COMPANIES ACT, 1956 READ WITH THE COMPANIES (PARTICULARS OF EMPLOYEES) RULES, 1975.

There is no employee in respect of which information is required to be furnished under Section 217 (2A) of the Companies Act, read with Companies (Particular of Employees) Rules, 1975.

DIRECTORS

As on 31-3-2013 the Board of Directors of the Corporation consists as follows:

- Dr. Haren Das, Chairman
- Smt Emily Das Chowdhary, IAS
- Shri R.T. Jindal, IAS

- Shri R. C. Joshi, IAS
- Shri Abhijit Barooah
- Shri Pradyut Bhuyan
- Shri Bolin Bordoloi
- Shri F Ali
- Shri Navajyoti Talukdar
- Shri Rajesh Prasad, IAS, Managing Director

During the year 2012-13, Shri Utpalananda Sarmah, IAS has been relieved as Director from the Board of Directors of AIDC Ltd. w.e.f. 29.12.2012.

Shri Bolin Bordoloi, Faiznur Ali and Shri Navajyoti Talukdar have been appointed as Directors on the Board of Directors of AIDC Ltd. w.e.f. 17-07-2012.

Shri Chiranjit Chaliha has been relieved as Director from the Board of Directors of AIDC Ltd. w.e.f. 17-07-2012.

Your Directors place on record their deep appreciation for the valuable guidance received from the outgoing Director.

AUDITORS

Saurav Agarwal & Associates Chartered Accountants were appointed as the Statutory Auditors of the Corporation for the financial year 2011-12.

DIRECTORS RESPONSIBILITY STATEMENT

1. That in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures,
2. That the Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit or loss of the company for that period,
3. That the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities,
4. That the Directors had prepared the annual accounts on a going concern basis.

ACKNOWLEDGEMENT

The Board of Directors takes this opportunity to place on record its gratitude to the concerned State Govt., Joint Sector partners, other agencies and Auditors for their continued co-operation and assistance in the affairs of the Corporation. The Directors also record their appreciation of Banks, valued Entrepreneurs, and Shareholders for the co-operation received and the confidence reposed on the Corporation by them.

The Board further expresses its appreciation of the employees of the Corporation, whose sincere services resulted in the development of the Corporation.

For and on behalf of the Board of Directors

Date : 22/2/2014 sd/-
Place : Guwahati

CHAIRMAN

(**Dr. Haren Das**)

Annexure -II

CORPORATE GOVERNANCE DISCLOSURE

1. Philosophy on Corporate Governance

Good Corporate Governance results in corporate excellence by ensuring that the powers vested in the executive management are used with care and responsibility to deliver sustained and long term value to its stakeholders. Being a non-listed entity, disclosures required to be made under Clause 49 of the Listing Agreement pertaining to Corporate Governance is not applicable to the Corporation. However, as a good Corporate Governance practice and as per Guidelines on Corporate Governance for State Level Public Sector Enterprises (SLPSEs) issued by Department of Public Enterprises, the Corporation is complying with the stipulations contained therein to the extent applicable. Relevant information on areas covered under Corporate Governance disclosure during the financial year 2012-13 are furnished below :

1. Board of Directors

As on this report date there are 10 (ten) members on the Board of the Corporation. All Directors are appointed by the Government of Assam.

The details of the meetings of the Board of Directors held during the Financial Year 2012-13 are as follows :

Sl. No.	Date of Board meeting	Board Strength	Numbers of Directors Present
1.	26-06-2012	8	7
2.	03-08-2012	10	8
3.	29-09-2012	10	7
4.	29-10-2012	10	6
5.	22-03-2013	10	7

Particulars of Directors including their attendance at meeting of Board of Directors / Shareholders during the financial year 2012-1

3.

Sl. No.	Name of Directors	Academic Qualifications	Date of joining as Director of the Company	Nos. of meetings attended	Attendance at the last Annual General Meeting	Details of Directorship held in other Companies
1.	Dr. Haren Das	M.A, LL.B, Ph.D	15-05-2010	5	attended	• AIDC Ltd.
	Smt. Emily Das Chowdhary, IAS,	Master of Business Administration	06-08-2009	3	-	• AIDC Ltd. • ATPO
	Shri R. T. Jindal, IAS	M.Sc.(Chemistry)	31-05-2012	3	-	• AIDC Ltd. • APL • DNP Ltd. • Assam Gas Company Ltd. • Brahmaputra Cracker & Polymer Ltd. • Numaligarh Refinery Ltd. • Assam Trade Promotion Organization • Assam Textile Corporation Ltd • Assam Industrial Infrastructure Dev Corpn. Ltd • Assam Hydrocarbon & Energy Company Ltd

						<ul style="list-style-type: none"> • Indian Institute of Entrepreneurs • Assam Institute of Management • Mandakini & Cold Block
	Shri R. C. Joshi, IAS		18-07-2011	1	-	<ul style="list-style-type: none"> • AIDC • Assam Police Housing Corporation Ltd. • Assam Electronics Dev. Corporation Ltd. • Assam Power Distribution Company Ltd • Assam Power Generation Company Ltd. • Assam Electricity Grid Corporation Ltd.
	Shri Bolin Bordoloi	B. Sc.	17-07-2012	4		<ul style="list-style-type: none"> • AIDC Ltd.
	Shri Faiznur Ali	M.Sc.	- do -	3		<ul style="list-style-type: none"> • AIDC Ltd.
	Shri A.K. Barooah	B.Tech, IIT, Delhi, MS (Chem. Engg.), USA	23-082001	4		<ul style="list-style-type: none"> • AIDC Ltd. • Premier Cryogenics Ltd. • Assam Air Products Pvt. Ltd. • Superior Gas Products Pvt. Ltd. • Derby Commodities Pvt. Ltd. • Bamboo Technology Park • India Carbon Ltd. • Classic Technotrade

						Pvt. Ltd.
	Shri Pradut Bhuyan	B.Com.	14-11-2006	5		<ul style="list-style-type: none"> • AIDC Ltd. • Repose Foods Pvt. Ltd. • Pee Bee Techno Trade Pvt. Ltd. • Federation of Industries & Commerce of North East Region • Luit Real Estate Pvt. Ltd. • Gajraj Ventures Pvt Ltd
	Shri Navajyoti Talukdar	B.Sc.	17-07-2012	1		<ul style="list-style-type: none"> • AIDC Ltd.
	Shri Rajesh Prasad, IAS	M.A. History		5	Attended	<ul style="list-style-type: none"> • AIDC Ltd. • ASL • ASWMCL • CSM • Fertichem Ltd. • IPAL • Assam Ashok Hotel Corporation Ltd. • Ashok Paper Mills Ltd. • Assam Carbon Products Ltd. • Calcom Cement India Ltd. • ASFC • ASIDC • AIIDC • Bamboo Technology Park • ATPO • PBSL • ASTC

AIDC : Assam Industrial Development Corporation Ltd., APL : Assam Petrochemicals Ltd. ASL: Assam Syntex Ltd., ASWMCL : Assam State Weaving & Manufacturing company Ltd., ATPO : Assam Trade Promotion Organization, CSM : Cachar Sugar Mills Ltd., ASFC : Assam State

Fertilizers & Chemicals Ltd., ASIDC : Assam Small Industries Dev. Corpn. Ltd., AIIDC : Assam Industrial Infrastructure Dev. Corporation, ASTC : Assam Textile Corpn. Ltd., PBSL : Prag Bosimi Synthetics Ltd., IPAL : Industrial Paper (Assam) Ltd.

1. Audit Committee

Since AIDC is a Private Limited Company, Audit Committee is not compulsory. However as per Board suggestion, it will be constituted soon.

1. Remuneration Committee of the Board

No remuneration Committee has been constituted by the Board to determine the remuneration and paid / payable to the Managing Director of the Corporation. AIDC is a Government Company and all the pays and perks of the Managing Director are paid by the company as per the Government approved pay scale.

The Company pays sitting fee of Rs. 1000/- (Rupees one thousand) each to the non official members to the Board for attending the Meeting of Board of Directors and Committee. Total sitting fee paid to the Directors are as under.

Sl. No.	Name of the Directors	Amount of Sitting Fees
1.	Dr. Haren Das	Rs. 8,000/-
1.	Shri Abhijit Barooah	Rs. 4,000/-
1.	Shri Pradyut Bhuyan	Rs. 5,000/-
1.	Shri Bolin Bordoloi	Rs. 4,000/-
1.	Shri Faiznur Ali	Rs. 3,000/-
1.	Shri Nava Jyoti Talukdar	Rs. 1,000/-

1. General Body Meetings

Details of General Body Meetings held in the last three years are given below :

General Body Meeting	Date	Time	Venue
46 th Annual General Meeting	30-09-2011	11.00 A. M.	R.G. Baruah Road, Guwahati- 781024.
46 th adjourned Annual General Meeting	05-03-2012	11.00 A. M.	R.G. Baruah Road, Guwahati- 781024.
Extra Ordinary General Meeting	05-03-2012	11.30 A.M.	R.G. Baruah Road, Guwahati- 781024.
47 th Annual General Meeting	28-09-2012	11.00 A. M.	R.G. Baruah Road, Guwahati- 781024.
47 th adjourned Annual General Meeting	26-04-2013	11.30 A. M.	R.G. Baruah Road, Guwahati- 781024.
48 th Annual General Meeting	20-09-2013	11.00 A. M.	R.G. Baruah Road, Guwahati- 781024.

1. Disclosure

There was no transaction of material nature with Directors or Management or their relatives having potential conflict with the interest of the company at large.

[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]
	01/04/2012 to 31/03/2013
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]	
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]	
Disclosure in auditors report relating to fixed assets	Textual information (2) [See below]
Disclosure relating to quantitative details of fixed assets	The company has maintained proper records showing full particulars including quantitative details and situation of Fixed Assets.
Disclosure relating to physical verification and material discrepancies of fixed assets	Textual information (3) [See below]
Disclosure in auditors report relating to inventories	Textual information (4) [See below]
Disclosure about maintenance of inventory records and material discrepancies	Textual information (5) [See below]
Disclosure in auditors report relating to loans	Textual information (6) [See below]
Disclosure in auditors report relating to internal control system	Textual information (7) [See below]
Disclosure in auditors report relating to contracts and arrangements under section 301 of companies act	Textual information (8) [See below]
Disclosure relating to presence of register for necessary transactions	N/A
Disclosure relating to reasonability of transactions	GFFGFGG
Disclosure in auditors report relating to deposits accepted from public	Textual information (9) [See below]
Disclosure in auditors report relating to companies internal audit system	In our opinion, the company has an internal audit system commensurate with the size and the company and the nature of its business.
Disclosure in auditors report relating to maintenance of cost records	Textual information (10) [See below]
Disclosure in auditors report relating to statutory dues	Textual information (11) [See below]
Disclosure in auditors report relating to accumulated losses	Textual information (12) [See below]
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (13) [See below]
Disclosure in auditors report relating to loans and advances granted by way of pledge of shares debentures and other securities	According to information & explanation given to us the Company has not granted any loans or advances on the basis of security by way of pledge of shares, debentures or other securities.
Disclosure in auditors report relating to provisions under special statute	In our opinion, the Company is not a chit fund or a nidhi mutual fund/society. Accordingly, the provisions of clause 4(Xiii) of the Order are not applicable to the Company.

<p>Disclosure in auditors report relating to adequacy of records maintained by share trading companies</p>	<p>Based on our examination of records we are of the opinion that company has not traded in shares, debentures and other securities and hence clause (xiv) of paragraph 4 is not applicable.</p>
<p>Disclosure in auditors report relating to guarantee given</p>	<p>In our opinion and according to the information & explanations given to us, the company has not given any guarantee for loans taken by others from any bank/ financial institution.</p>
<p>Disclosure in auditors report relating to term loans used for purpose other than for purpose they were raised</p>	<p>According to the information and explanations given to us, the Company has applied the term loans for the purposes for which they have been raised.</p>
<p>Disclosure in auditors report relating to nature and amount of fund raised for short-term has been used for long-term or vice versa</p>	<p>Textual information (14) [See below]</p>
<p>Disclosure in auditors report relating to preferential allotment of shares</p>	<p>The Company has not made any preferential allotment of shares to Companies covered in the register maintained under section 301 of the Companies Act, 1956 during the year under review.</p>
<p>Disclosure in auditors report relating to securities created against debentures issued</p>	<p>During the year, the company has neither issued any debentures nor does it have any outstanding debentures.</p>
<p>Disclosure in auditors report relating to purpose and end use of money raised through public issues</p>	<p>The company has not raised any money by way of public issue during the year.</p>
<p>Disclosure in auditors report relating to any material fraud reported during period</p>	<p>Based on the audit procedures performed and information & explanations given by the management, no fraud on or by the company has been noticed or reported during the year</p>

Details regarding auditors [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Auditors [Axis]	1
	01/04/2012 to 31/03/2013
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	SAURABH AGARWAL & ASSOCIATES
Name of auditor signing report	PULKIT AGARWAL
Firms registration number of audit firm	321106E
Membership number of auditor	069321
Address of auditors	3RD FLOOR, SHANKAR COMPLEX, OPP."THE CUBE" G.S. ROAD, GUWAHATI-781005"
Permanent account number of auditor or auditor's firm	AASFS3420J
SRN of form 23B	Z99999999
Date of signing audit report by auditors	26/09/2013
Date of signing of balance sheet by auditors	26/09/2013

Unless otherwise specified, all monetary values are in INR

	01/04/2012 to 31/03/2013
Disclosure in auditor's report explanatory [TextBlock]	Textual information (15) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (2)**Disclosure in auditors report relating to fixed assets**

The company has maintained proper records showing full particulars including quantitative details and situation of Fixed Assets. A major portion of the assets has been physically verified by the management in accordance with a phased programme of verification by the company. In our opinion, the frequency of verification is reasonable. To the best of our knowledge, no material discrepancies have been noticed on such verification.

Textual information (3)**Disclosure relating to physical verification and material discrepancies of fixed assets**

A major portion of the assets has been physically verified by the management in accordance with a phased programme of verification by the company. In our opinion, the frequency of verification is reasonable. To the best of our knowledge, no material discrepancies have been noticed on such verification

Textual information (4)**Disclosure in auditors report relating to inventories**

As the company is a State Financial Corporation so it has not purchased/ sold goods during the year nor is there any opening stocks, so requirement of reporting on physical verification of stocks or maintenance of inventory records, in our opinion, does not arise.

Textual information (5)

Disclosure about maintenance of inventory records and material discrepancies

As the company is a State Financial Corporation so it has not purchased/ sold goods during the year nor is there any opening stocks, so requirement of reporting on physical verification of stocks or maintenance of inventory records, in our opinion, does not arise.

Textual information (6)

Disclosure in auditors report relating to loans

The Company has neither taken nor granted any loans or advances in the nature of loans to parties covered in the register maintained under section 301 of the Companies act, 1956. Hence, the question of reporting whether the terms and conditions of such loans are prejudicial to the interest of the company, whether reasonable steps for recovery/ repayment of over dues of such loans are taken does not arise.

Textual information (7)

Disclosure in auditors report relating to internal control system

In our opinion and according to the information and explanations given to us, there are adequate internal control procedures commensurate with the size of the company and nature of its business. During the course of audit, we have not observed any continuing failure to correct major weaknesses in internal control system of the company.

Textual information (8)

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

Based on the audit procedures applied by us and the information and explanations provided by the management, we are of the opinion that there were no transactions during the year that need to be entered in the register maintained under section 301 of the Companies Act, 1956.

Textual information (9)

Disclosure in auditors report relating to deposits accepted from public

Based on our scrutiny of the company's records and according to the information and explanations provided by the management, in our opinion, the company has not accepted any public deposits so far up to 31st March 2013.

Textual information (10)

Disclosure in auditors report relating to maintenance of cost records

We have been informed by the management, no cost records have been prescribed u/s 209 (1)(d) of Companies Act, 1956 for any of the products manufactured by the company as the company is a State Financial Corporation.

Textual information (11)

Disclosure in auditors report relating to statutory dues

According to the information and explanations given to us, there are no undisputed amounts payable, as at March 31, 2013 for a period of more than six months from the date on which they became payable.

Textual information (12)

Disclosure in auditors report relating to accumulated losses

The accumulated losses of the company have exceeded fifty percent of its net worth as at 31st March 2013. The company has incurred a cash loss of Rs. 6,97,34,975 in the current financial year. The company has not incurred any cash losses in the immediately preceding financial year. In arriving at the accumulated losses and net worth as above, we have considered the qualifications which are quantifiable in the audit reports of the years to which these losses pertain.

Textual information (13)

Disclosure in auditors report relating to default in repayment of financial dues

Based on our examination of the records and on the information and explanations given by the management we are of the opinion that the Company has not issued any debentures and not defaulted in repayment of dues to financial institutions or Banks.

Textual information (14)

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

According to the information and explanations given to us and on an overall examination of Balance Sheet of the Company, we are of the opinion that no funds raised on short term basis has been used for long term investment.

Textual information (15)

Disclosure in auditor's report explanatory [Text Block] INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF ASSAM INDUSTRIAL DEVELOPMENT CORPORATION LIMITED

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Report on the Financial Statements

We have audited the accompanying financial statements of **Assam Industrial Development Corporation Limited**, (“the Company”), which comprise **the Balance Sheet as at March 31, 2013**, and the Statement of **Profit and Loss and 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

Management is responsible for the preparation of these financial statements that give true and fair view of the financial position and financial performance and cash flows of the Company in accordance with the Accounting Standards referred to in sub section (3C) of section 211 of the Companies Act, 1956 (“the Act”). This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Contd....p/2

Saurabh Agarwal & Associates Chartered Accountants Guwahati
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:2:

Opinion

In our opinion and to the best of the information and according to the explanations given to us , the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

a. in the case of the Balance Sheet, of **the state of the affairs** of the Company as at the 31st March 2013;

a. in the case of the Statement of Profit & Loss, of the **loss** of the Company for the year ended as at the 31st March 2013;

and

a. in the case of the Cash Flow Statement, of the **cash flows** of the Company for the year ended as at the 31st March 2013.

Emphasis of Matter

7. We draw your attention to below mentioned notes to the financial statements without qualifying our opinion in these matters.

(a) **Note 27(iii)** to the financial statements which states the accrued interest on the Loan from Government of Assam and the ongoing ambiguity on the applicable rate of interest and other terms and conditions of this loan.

(b) **Note 33** of the financial statements regarding service tax matters and the existing issues relating to service tax and books of accounts.

Report on Other Legal and Regulatory Requirements

8. As required by the Companies (Auditor's Report) Order, 2003 ("the Order") issued by the Central Government of India in terms of sub section (4A) of section 227 of the Act, we give in the Annexure a statement on the matters specified in paragraphs 4 and 5 of the Order;

As required by Section 227(3) of the Act, we report that:

- a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit.
- b. in our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books .
- c. the Balance Sheet , Statement of Profit and Loss and Cash Flow Statement dealt with by this report are in agreement with the books of account and returns

Contd....p/3

Saurabh Agarwal & Associates Chartered Accountants Guwahati
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: 3 :

a. in our opinion the Balance Sheet , Statement of Profit and Loss and Cash Flow Statement comply with the Accounting Standards referred to in sub section (3C) of Section 211 of the Companies Act,1956 except as otherwise stated in the notes to accounts attached to the Balance Sheet

b. On the basis of written representations received from the Directors as on 31st March, 2013 and taken on

record by the Board of the Company, none of the Directors of the Company is disqualified as on 31st March, 2013 from being appointed as a director in terms of Clause (g) of Sub-Section (1) of Section 274 of the Companies Act, 1956

For, Saurabh Agarwal & Associates

**Chartered Accountants
FRN : 321106E**

Sd/-

**Place: Guwahati
Date: 26.09.2013**

**CA PULKIT AGARWAL
(Partner)
Membership No: 069321**

**Saurabh Agarwal & Associates
Chartered Accountants
Guwahati**

ANNEXURE TO THE AUDIT REPORT

(REFERRED TO IN PARAGRAPH 3 OF OUR REPORT OF EVEN DATE TO THE MEMBERS OF ASSAM INDUSTRIAL DEVELOPMENT CORPORATION LIMITED FOR THE YEAR ENDED ON 31ST MARCH 2013)

- i. The company has maintained proper records showing full particulars including quantitative details and situation of Fixed Assets. A major portion of the assets has been physically verified by the management in accordance with a phased programme of verification by the company. In our opinion, the frequency of verification is reasonable. To the best of our knowledge, no material discrepancies have been noticed on such verification.
- ii. As the company is a State Financial Corporation so it has not purchased/ sold goods during the year nor is there any opening stocks, so requirement of reporting on physical verification of stocks or maintenance of inventory records, in our opinion, does not arise.
- iii. The Company has neither taken nor granted any loans or advances in the nature of loans to parties covered in the register maintained under section 301 of the Companies act, 1956. Hence, the question of reporting whether the terms and conditions of such loans are prejudicial to the interest of the company, whether reasonable steps for recovery/ repayment of over dues of such loans are taken does not arise.
- iv. In our opinion and according to the information and explanations given to us, there are adequate internal control procedures commensurate

with the size of the company and nature of its business. During the course of audit, we have not observed any continuing failure to correct major weaknesses in internal control system of the company.

- v. Based on the audit procedures applied by us and the information and explanations provided by the management, we are of the opinion that there were no transactions during the year that need to be entered in the register maintained under section 301 of the Companies Act, 1956.
- vi. Based on our scrutiny of the company's records and according to the information and explanations provided by the management, in our opinion, the company has not accepted any public deposits so far up to 31st March 2013.
- vii. In our opinion, the company has an internal audit system commensurate with the size and the company and the nature of its business.
- viii. We have been informed by the management, no cost records have been prescribed u/s 209 (1)(d) of Companies Act, 1956 for any of the products manufactured by the company as the company is a State Financial Corporation.
- ix. According to the information and explanations given to us, there are no undisputed amounts payable, as at March 31, 2013 for a period of more than six months from the date on which they became payable.
- x. The accumulated losses of the company have exceeded fifty percent of its net worth as at 31st March 2013. The company has incurred a cash loss of Rs. 6,97,34,975 in the current financial year. The company has not incurred any cash losses in the immediately preceding financial year. In arriving at the accumulated losses and net worth as above, we have considered the qualifications which are quantifiable in the audit reports of the years to which these losses pertain.

Contd.....p/2

Saurabh Agarwal & Associates
Chartered Accountants
Guwahati

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- xi. Based on our examination of the records and on the information and explanations given by the management we are of the opinion that the Company has not issued any debentures and not defaulted in repayment of dues to financial institutions or Banks.
- xii. According to information & explanation given to us the Company has not granted any loans or advances on the basis of security by way of pledge of shares, debentures or other securities.
- xiii. In our opinion, the Company is not a chit fund or a nidhi mutual fund/society. Accordingly, the provisions of clause 4(Xiii) of the Order are not applicable to the Company.
- xiv. Based on our examination of records we are of the opinion that company has not traded in shares, debentures and other securities and hence clause (xiv) of paragraph 4 is not applicable.
- xv. In our opinion and according to the information & explanations given to us, the company has not given any guarantee for loans taken by others from any bank/ financial institution.
- xvi. According to the information and explanations given to us, the Company has applied the term loans for the purposes for which they have been raised.
- xvii. According to the information and explanations given to us and on an overall examination of Balance Sheet of the Company, we are of the opinion that no funds raised on short term basis has been used for long term investment.
- xviii. The Company has not made any preferential allotment of shares to Companies covered in the register maintained under section 301 of the Companies Act, 1956 during the year under review.
- xix. During the year, the company has neither issued any debentures nor does it have any outstanding debentures.
- xx. The company has not raised any money by way of public issue during the year.
- xxi. Based on the audit procedures performed and information & explanations given by the management, no fraud on or by the company has been noticed or reported during the year.

For, **Saurabh Agarwal & Associates**
Chartered Accountants

FRN: 321106E

Sd/-
Place : Guwahati (CA Pulkit Agarwal)

Date : 26.09.2013

Partner Membership No. 069321

[100100] Balance sheet

Unless otherwise specified, all monetary values are in INR

	31/03/2013	31/03/2012	31/03/2011
Balance sheet [Abstract]			
Equity and liabilities [Abstract]			
Shareholders' funds [Abstract]			
Share capital	93,09,24,500	93,09,24,500	
Reserves and surplus	-46,71,71,941	-39,25,73,274	
Total shareholders' funds	46,37,52,559	53,83,51,226	
Share application money pending allotment	32,32,95,957	32,32,95,957	
Minority interest	0	0	
Non-current liabilities [Abstract]			
Long-term borrowings	0	0	
Other long-term liabilities	52,38,09,162	55,43,79,841	
Long-term provisions	0	0	
Total non-current liabilities	52,38,09,162	55,43,79,841	
Current liabilities [Abstract]			
Short-term borrowings	80,20,06,613	44,28,96,221	
Trade payables	0	0	
Other current liabilities	4,90,39,112	3,14,77,295	
Short-term provisions	30,00,000	1,00,88,284	
Total current liabilities	85,40,45,725	48,44,61,800	
Total equity and liabilities	216,49,03,403	190,04,88,824	
Assets [Abstract]			
Non-current assets [Abstract]			
Fixed assets [Abstract]			
Tangible assets	44,49,94,365	44,53,78,683	44,56,34,991
Intangible assets	0	0	
Tangible assets capital work-in-progress	0	21,64,180	
Total fixed assets	44,49,94,365	44,75,42,863	
Non-current investments	22,75,10,865	23,14,16,299	
Long-term loans and advances	1,27,93,869	1,46,28,642	
Other non-current assets	47,53,875	58,31,080	
Total non-current assets	69,00,52,974	69,94,18,884	
Current assets [Abstract]			
Current investments	0	0	
Inventories	0	0	
Trade receivables	0	0	
Cash and bank balances	129,71,54,115	103,82,20,531	
Short-term loans and advances	12,18,83,366	9,30,00,071	
Other current assets	5,58,12,948	6,98,49,338	
Total current assets	147,48,50,429	120,10,69,940	
Total assets	216,49,03,403	190,04,88,824	

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

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing balance sheet [Axis]	1	2
	01/04/2012 to 31/03/2013	01/04/2012 to 31/03/2013
Details of signatories of balance sheet [Abstract]		
Details of directors signing balance sheet [Abstract]		
Details of directors signing balance sheet [LineItems]		
Name of director signing balance sheet [Abstract]		
First name of director	RAJESH	HAREN
Last name of director	PRASAD	DAS
Designation of director	MANAGING DIRECTOR	CHAIRMAN
Director identification number of director	01761277	03101800
Date of signing of balance sheet by director	26/09/2013	26/09/2013

Unless otherwise specified, all monetary values are in INR

	01/04/2012 to 31/03/2013
Name of company secretary	SABITA TAMULI
Permanent account number of company secretary	AAVPT7781Q
Date of signing of balance sheet by company secretary	26/09/2013

[100400] Cash flow statement, indirect

Unless otherwise specified, all monetary values are in INR

	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011
Statement of cash flows [Abstract]			
Cash flows from used in operating activities [Abstract]			
Profit before extraordinary items and tax	-7,14,32,613	3,99,61,187	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments to profit (loss) [Abstract]			
Adjustments for depreciation and amortisation expense	22,56,167	21,58,911	
Adjustments for dividend income	4,72,500	5,08,500	
Other adjustments to reconcile profit (loss)	-4,26,78,274	-10,19,78,870	
Total adjustments to profit (loss)	-4,08,94,607	-10,03,28,459	
Adjustments for working capital [Abstract]			
Adjustments for decrease (increase) in other current and non-current assets	-1,48,46,904	-1,43,56,222	
Adjustments for provisions	-2,00,97,146	10,76,92,122	
Total adjustments for working capital	-3,49,44,050	9,33,35,900	
Total adjustments for reconcile profit (loss)	-7,58,38,657	-69,92,559	
Net cash flows from (used in) operations	-14,72,71,270	3,29,68,628	
Income taxes (paid) refund	26,07,524	70,88,284	
Net cash flows from (used in) operating activities before extraordinary items	-14,98,78,794	2,58,80,344	
Payment for extraordinary items	5,58,529	-4,32,410	
Net cash flows from (used in) operating activities	-15,04,37,323	2,63,12,754	
Cash flows from used in investing activities [Abstract]			
Purchase of tangible assets	-2,92,331	19,02,603	
Dividends received	4,72,500	5,08,500	
Interest received	5,20,53,341	9,59,90,623	
Other inflows (outflows) of cash	-25,57,656	2,14,21,871	
Net cash flows from (used in) investing activities before extraordinary items	5,02,60,516	11,60,18,391	
Net cash flows from (used in) investing activities	5,02,60,516	11,60,18,391	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	35,91,10,392	0	
Net cash flows from (used in) financing activities before extraordinary items	35,91,10,392	0	
Net cash flows from (used in) financing activities	35,91,10,392	0	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	25,89,33,585	14,23,31,145	
Net increase (decrease) in cash and cash equivalents	25,89,33,585	14,23,31,145	
Cash and cash equivalents cash flow statement at end of period	129,71,54,115	103,82,20,531	89,58,89,386

[200100] Notes - Share capital**Disclosure of shareholding more than five per cent in company [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]	
Name of shareholder [Axis]	Shareholder 1 [Member]	
	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012
Disclosure of shareholding more than five per cent in company [Abstract]		
Disclosure of shareholding more than five per cent in company [LineItems]		
Type of share	EQUITY	EQUITY
Name of shareholder	GOVERNMENT OF ASSAM	GOVERNMENT OF ASSAM
PAN of shareholder	ADJPM3098E	ADJPM3098E
Country of incorporation or residence of shareholder	INDIA	INDIA
Number of shares held in company	[shares] 93,09,244	[shares] 93,09,244
Percentage of shareholding in company	0.10%	0.10%

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]
	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011	01/04/2012 to 31/03/2013
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 1,50,00,000	[shares] 1,50,00,000		[shares] 1,50,00,000
Value of shares authorised	150,00,00,000	150,00,00,000		150,00,00,000
Number of shares issued	[shares] 93,09,245	[shares] 93,09,245		[shares] 93,09,245
Value of shares issued	93,09,24,500	93,09,24,500		93,09,24,500
Number of shares subscribed and fully paid	[shares] 93,09,245	[shares] 93,09,245		[shares] 93,09,245
Value of shares subscribed and fully paid	93,09,24,500	93,09,24,500		93,09,24,500
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0		[shares] 0
Value of shares subscribed but not fully paid	0	0		0
Total number of shares subscribed	[shares] 93,09,245	[shares] 93,09,245		[shares] 93,09,245
Total value of shares subscribed	93,09,24,500	93,09,24,500		93,09,24,500
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 93,09,245	[shares] 93,09,245		[shares] 93,09,245
Value of shares called	93,09,24,500	93,09,24,500		93,09,24,500
Value of shares paid-up	93,09,24,500	93,09,24,500		93,09,24,500
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in private placement	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as preferential allotment	[shares] 0	[shares] 0		[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Number of shares arising out of conversion of securities	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 93,09,245	[shares] 93,09,245	[shares] 93,09,245	[shares] 93,09,245
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	0	0		0
Amount of private placement issue during period	0	0		0
Amount of preferential allotment issue during period	0	0		0
Amount of issue allotted for contracts without payment received in cash during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Amount of issue arising out of conversion of securities during period	0	0		0
Total increase (decrease) in share capital	0	0		0

Share capital at end of period	93,09,24,500	93,09,24,500		93,09,24,500
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0

Disclosure of classes of share capital [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2011 to 31/03/2012	31/03/2011	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Type of share			EQUITY	EQUITY
Number of shares authorised	[shares] 1,50,00,000		[shares] 1,50,00,000	[shares] 1,50,00,000
Value of shares authorised	150,00,00,000		150,00,00,000	150,00,00,000
Number of shares issued	[shares] 93,09,245		[shares] 93,09,245	[shares] 93,09,245
Value of shares issued	93,09,24,500		93,09,24,500	93,09,24,500
Number of shares subscribed and fully paid	[shares] 93,09,245		[shares] 93,09,245	[shares] 93,09,245
Value of shares subscribed and fully paid	93,09,24,500		93,09,24,500	93,09,24,500
Number of shares subscribed but not fully paid	[shares] 0		[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0		0	0
Total number of shares subscribed	[shares] 93,09,245		[shares] 93,09,245	[shares] 93,09,245
Total value of shares subscribed	93,09,24,500		93,09,24,500	93,09,24,500
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 93,09,245		[shares] 93,09,245	[shares] 93,09,245
Value of shares called	93,09,24,500		93,09,24,500	93,09,24,500
Value of shares paid-up	93,09,24,500		93,09,24,500	93,09,24,500
Par value per share			[INR/shares] 100	[INR/shares] 100
Details of shares not fully called [Abstract]				
Amount per share called			[INR/shares] 100	[INR/shares] 100
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0		[shares] 0	[shares] 0
Number of shares issued in private placement	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as preferential allotment	[shares] 0		[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0		[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0		[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0		[shares] 0	[shares] 0
Number of shares arising out of conversion of securities	[shares] 0		[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0		[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 93,09,245	[shares] 93,09,245	[shares] 93,09,245	[shares] 93,09,245
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0		0	0
Amount of bonus issue during period	0		0	0
Amount of private placement issue during period	0		0	0
Amount of preferential allotment issue during period	0		0	0
Amount of issue allotted for contracts without payment received in cash during period	0		0	0
Amount of issue under scheme of amalgamation during period	0		0	0
Amount of other issues during period	0		0	0

Amount of issue arising out of conversion of securities during period	0		0	0
Total increase (decrease) in share capital	0		0	0
Share capital at end of period	93,09,24,500	93,09,24,500	93,09,24,500	93,09,24,500
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0		0	0

Disclosure of classes of share capital [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]
	31/03/2011
Disclosure of classes of share capital [Abstract]	
Disclosure of classes of share capital [LineItems]	
Reconciliation of number of shares outstanding [Abstract]	
Number of shares outstanding at end of period	[shares] 93,09,245
Reconciliation of value of shares outstanding [Abstract]	
Share capital at end of period	93,09,24,500

Unless otherwise specified, all monetary values are in INR

	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012
Disclosure of notes on share capital explanatory [TextBlock]		
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
Amount raised from public offering during year	0	0
Amount utilised towards specified purposes for public offering	0	0
Amount remaining unutilised received in respect of public offering	0	0

[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]			Capital reserves [Member]
	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011	01/04/2012 to 31/03/2013
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	-7,45,98,667	3,33,05,314		0
Total additions to reserves	-7,45,98,667	3,33,05,314		
Total changes in reserves	-7,45,98,667	3,33,05,314		0
Reserves at end of period	-46,71,71,941	-39,25,73,274	-42,58,78,588	40,31,72,976

Statement of changes in reserves [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Capital reserves [Member]		Revaluation reserve [Member]	
	01/04/2011 to 31/03/2012	31/03/2011	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	0		0	0
Total changes in reserves	0		0	0
Reserves at end of period	40,31,72,976	40,31,72,976	41,03,90,981	41,03,90,981

Statement of changes in reserves [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Revaluation reserve [Member]	Revaluation reserve fixed assets [Member]		
	31/03/2011	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period		0	0	
Total changes in reserves		0	0	
Reserves at end of period	41,03,90,981	41,03,90,981	41,03,90,981	41,03,90,981

Statement of changes in reserves [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Surplus [Member]		
	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011
Statement of changes in reserves [Abstract]			
Statement of changes in reserves [LineItems]			
Changes in reserves [Abstract]			
Additions to reserves [Abstract]			
Profit (loss) for period	-7,45,98,667	3,33,05,314	
Total additions to reserves	-7,45,98,667	3,33,05,314	
Total changes in reserves	-7,45,98,667	3,33,05,314	
Reserves at end of period	-128,07,35,898	-120,61,37,231	-123,94,42,545

[200300] Notes - Borrowings

Classification of borrowings [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
	Borrowings [Member]		Deposits [Member]	
	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2013	31/03/2012	31/03/2013	31/03/2012
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	80,20,06,613	44,28,96,221	80,20,06,613	44,28,96,221
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]	
Classification of borrowings [Axis]	Deposits from shareholders [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]	
	31/03/2013	31/03/2012
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [LineItems]		
Borrowings	80,20,06,613	44,28,96,221
Details on defaults on borrowings [Abstract]		
Outstanding amount of continuing default principal	0	0
Outstanding amount of continuing default interest	0	0

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]		Land [Member]		Buildings [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]		Owned assets [Member]	
	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets			N/A	N/A		
Useful lives or depreciation rates tangible assets			N/A	N/A		

Disclosure of additional information tangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other building [Member]		Plant and equipment [Member]		Other plant and equipment [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned assets [Member]		Owned assets [Member]	
	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	DEPRICIATION IS PROVIDED ON WRITTEN DOWN VALUE METHOD	DEPRICIATION IS PROVIDED ON WRITTEN DOWN VALUE METHOD			DEPRICIATION IS PROVIDED ON WRITTEN DOWN VALUE METHOD	DEPRICIATION IS PROVIDED ON WRITTEN DOWN VALUE METHOD
Useful lives or depreciation rates tangible assets	ENTIRE ECONOMIC LIFE OF THE ASSET	ENTIRE ECONOMIC LIFE OF THE ASSET			ENTIRE ECONOMIC LIFE OF THE ASSET	ENTIRE ECONOMIC LIFE OF THE ASSET

Disclosure of additional information tangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Vehicles [Member]		Motor vehicles [Member]		Office equipment [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned assets [Member]		Owned assets [Member]	
	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets			DEPRICIATION IS PROVIDED ON WRITTEN DOWN VALUE METHOD	DEPRICIATION IS PROVIDED ON WRITTEN DOWN VALUE METHOD		
Useful lives or depreciation rates tangible assets			ENTIRE ECONOMIC LIFE OF THE ASSET	ENTIRE ECONOMIC LIFE OF THE ASSET		

Disclosure of additional information tangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Computer equipments [Member]		Other equipments [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012
Disclosure of additional information tangible assets [Abstract]				
Disclosure of additional information tangible assets [LineItems]				
Depreciation method tangible assets	DEPRICIATION IS PROVIDED ON WRITTEN DOWN VALUE METHOD	DEPRICIATION IS PROVIDED ON WRITTEN DOWN VALUE METHOD	DEPRICIATION IS PROVIDED ON WRITTEN DOWN VALUE METHOD	DEPRICIATION IS PROVIDED ON WRITTEN DOWN VALUE METHOD
Useful lives or depreciation rates tangible assets	ENTIRE ECONOMIC LIFE OF THE ASSET	ENTIRE ECONOMIC LIFE OF THE ASSET	ENTIRE ECONOMIC LIFE OF THE ASSET	ENTIRE ECONOMIC LIFE OF THE ASSET

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]					
	Owned and leased assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]						
	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	18,71,849	19,02,603		18,71,849	19,02,603	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-22,56,167	-21,58,911				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-3,84,318	-2,56,308		18,71,849	19,02,603	
Tangible assets at end of period	44,49,94,365	44,53,78,683	44,56,34,991	46,03,54,202	45,84,82,353	45,65,79,750

Disclosure of tangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis] Sub classes of tangible assets [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Company total tangible assets [Member]			Land [Member]		
	Owned and leased assets [Member]			Owned assets [Member]		
	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	0	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	22,56,167	21,58,911		0	0	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	22,56,167	21,58,911		0	0	
Tangible assets at end of period	1,53,59,837	1,31,03,670	1,09,44,759	42,02,87,048	42,02,87,048	42,02,87,048

Disclosure of tangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Land [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				0	0	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	0		0	0	
Tangible assets at end of period	42,02,87,048	42,02,87,048	42,02,87,048	0	0	0

Disclosure of tangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Buildings [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0		0	0	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-9,90,119	-10,42,231				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-9,90,119	-10,42,231		0	0	
Tangible assets at end of period	1,88,12,262	1,98,02,381	2,08,44,612	2,19,94,756	2,19,94,756	2,19,94,756

Disclosure of tangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis] Sub classes of tangible assets [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Buildings [Member]			Other building [Member]		
	Owned assets [Member]			Owned assets [Member]		
	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	0	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	9,90,119	10,42,231		-9,90,119	-10,42,231	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	9,90,119	10,42,231		-9,90,119	-10,42,231	
Tangible assets at end of period	31,82,494	21,92,375	11,50,144	1,88,12,262	1,98,02,381	2,08,44,612

Disclosure of tangible assets [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other building [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				9,90,119	10,42,231	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	0		9,90,119	10,42,231	
Tangible assets at end of period	2,19,94,756	2,19,94,756	2,19,94,756	31,82,494	21,92,375	11,50,144

Disclosure of tangible assets [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Plant and equipment [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0		0	0	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-524	-656				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-524	-656		0	0	
Tangible assets at end of period	2,098	2,622	3,278	1,29,540	1,29,540	1,29,540

Disclosure of tangible assets [Table]

..(8)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis] Sub classes of tangible assets [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Plant and equipment [Member]			Other pollution reduction equipment [Member]		
	Owned assets [Member]			Owned assets [Member]		
	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	0	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	524	656		0	-656	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	524	656		0	-656	
Tangible assets at end of period	1,27,442	1,26,918	1,26,262	0	2,622	3,278

Disclosure of tangible assets [Table]

..(9)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other pollution reduction equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				0	656	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	0		0	656	
Tangible assets at end of period	0	1,29,540	1,29,540	0	1,26,918	1,26,262

Disclosure of tangible assets [Table]

..(10)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other plant and equipment [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0		0	0	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-524	0				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-524	0		0	0	
Tangible assets at end of period	2,098	0	0	1,29,540	0	0

Disclosure of tangible assets [Table]

..(11)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other plant and equipment [Member]			Furniture and fixtures [Member]		
	Owned assets [Member]			Owned assets [Member]		
	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
Sub classes of tangible assets [Axis]	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011
Carrying amount accumulated depreciation and gross carrying amount [Axis]						
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				75,965	1,91,202	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	524	0		-85,352	-87,982	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	524	0		-9,387	1,03,220	
Tangible assets at end of period	1,27,442	0	0	4,42,689	4,52,076	3,48,856

Disclosure of tangible assets [Table]

..(12)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	75,965	1,91,202				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				85,352	87,982	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	75,965	1,91,202		85,352	87,982	
Tangible assets at end of period	24,91,074	24,15,109	22,23,907	20,48,385	19,63,033	18,75,051

Disclosure of tangible assets [Table]

..(13)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	14,66,923	14,06,114		14,66,923	14,06,114	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-7,70,237	-5,99,559				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	6,96,686	8,06,555		14,66,923	14,06,114	
Tangible assets at end of period	36,63,685	29,66,999	21,60,444	70,15,678	55,48,755	41,42,641

Disclosure of tangible assets [Table]

..(14)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Vehicles [Member]			Motor vehicles [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				14,66,923	14,06,114	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	7,70,237	5,99,559		-7,70,237	-5,99,559	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	7,70,237	5,99,559		6,96,686	8,06,555	
Tangible assets at end of period	33,51,993	25,81,756	19,82,197	36,63,685	29,66,999	21,60,444

Disclosure of tangible assets [Table]

..(15)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Motor vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	14,66,923	14,06,114				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				7,70,237	5,99,559	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	14,66,923	14,06,114		7,70,237	5,99,559	
Tangible assets at end of period	70,15,678	55,48,755	41,42,641	33,51,993	25,81,756	19,82,197

Disclosure of tangible assets [Table]

..(16)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	3,28,961	3,05,287		3,28,961	3,05,287	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-4,09,935	-4,28,483				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-80,974	-1,23,196		3,28,961	3,05,287	
Tangible assets at end of period	17,86,583	18,67,557	19,90,753	84,36,106	81,07,145	78,01,858

Disclosure of tangible assets [Table]

..(17)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis] Sub classes of tangible assets [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Office equipment [Member]			Computer equipments [Member]		
	Owned assets [Member]			Owned assets [Member]		
	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				3,28,961	0	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	4,09,935	4,28,483		-2,00,432	0	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	4,09,935	4,28,483		1,28,529	0	
Tangible assets at end of period	66,49,523	62,39,588	58,11,105	4,97,528	0	0

Disclosure of tangible assets [Table]

..(18)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis] Sub classes of tangible assets [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Computer equipments [Member]					
	Owned assets [Member]					
	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	3,28,961	0				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				2,00,432	0	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	3,28,961	0		2,00,432	0	
Tangible assets at end of period	39,72,639	0	0	34,75,111	0	0

Disclosure of tangible assets [Table]

..(19)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other equipments [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	3,05,287		0	3,05,287	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-2,09,503	-4,28,483				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-2,09,503	-1,23,196		0	3,05,287	
Tangible assets at end of period	12,89,055	18,67,557	19,90,753	44,63,467	81,07,145	78,01,858

Disclosure of tangible assets [Table]

..(20)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other equipments [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		
	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011
Disclosure of tangible assets [Abstract]			
Disclosure of tangible assets [LineItems]			
Reconciliation of changes in tangible assets [Abstract]			
Changes in tangible assets [Abstract]			
Depreciation tangible assets	2,09,503	4,28,483	
Impairment loss recognised in profit or loss tangible assets	0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0	
Disposals tangible assets [Abstract]			
Disposals tangible assets, others	0	0	
Total disposals tangible assets	0	0	
Other adjustments tangible assets [Abstract]			
Other adjustments tangible assets, others	0	0	
Total other adjustments tangible assets	0	0	
Total changes in tangible assets	2,09,503	4,28,483	
Tangible assets at end of period	31,74,412	62,39,588	58,11,105

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Company total intangible assets [Member]	
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2013	31/03/2012
Disclosure of intangible assets [Abstract]		
Disclosure of intangible assets [LineItems]		
Reconciliation of changes in intangible assets [Abstract]		
Intangible assets at end of period	0	0

[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]	INVESTMENT IN CPONMPANIES	
	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012
Non-current investments [Abstract]		
Disclosure of details of non-current investments [Abstract]		
Details of non-current investments [LineItems]		
Type of non-current investments	Other non-current investments	Other non-current investments
Class of non-current investments	Other investments	Other investments
Non-current investments	22,75,10,865	23,14,16,299
Name of body corporate in whom investment has been made	Textual information (16) [See below]	Textual information (17) [See below]

Unless otherwise specified, all monetary values are in INR

	31/03/2013	31/03/2012
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	22,75,10,865	23,14,16,299
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	0	0
Aggregate provision for diminution in value of non-current investments	0	0

Textual information (16)

Name of body corporate in whom investment has been made

INVESTMENT IN PUBLIC SECTOR COMPANIES, INVESTMENT IN SUBSIDIARIES, INVESTMENT IN OTHER COMPANIES, INVESTMENT IN COOPERATIVE SECTOR, INVESTMENT IN ASSISTED SECTORS. THIS INCLUDES BOTH EQUITY AND PREFERENCE INVESTMENT AND SHARE APPLICATION MONEY IN ASSISTED COMPANIES.

Textual information (17)

Name of body corporate in whom investment has been made

INVESTMENT IN PUBLIC SECTOR COMPANIES, INVESTMENT IN SUBSIDIARIES, INVESTMENT IN OTHER COMPANIES, INVESTMENT IN COOPERATIVE SECTOR, INVESTMENT IN ASSISTED SECTORS. THIS INCLUDES BOTH EQUITY AND PREFERENCE INVESTMENT AND SHARE APPLICATION MONEY IN ASSISTED COMPANIES.

[200500] Notes - Current investments

Unless otherwise specified, all monetary values are in INR

	31/03/2013	31/03/2012
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	0	0
Market value of quoted current investments	0	0
Aggregate amount of unquoted current investments	0	0
Aggregate provision for diminution in value of current investments	0	0

[200600] Notes - Subclassification and notes on liabilities and assets

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]	
	31/03/2013	31/03/2012
Subclassification and notes on liabilities and assets [Abstract]		
Trade receivables notes [Abstract]		
Trade receivables [Abstract]		
Subclassification of trade receivables [Abstract]		
Subclassification of trade receivables [LineItems]		
Breakup of trade receivables [Abstract]		
Total trade receivables	0	0

Classification of inventories [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Company total inventories [Member]	
	31/03/2013	31/03/2012
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Inventories [Abstract]		
Classification of inventories [Abstract]		
Details of inventories [LineItems]		
Inventories	0	0

Loans and advances [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
	Security deposits [Member]		Loans advances given other related parties [Member]	
Classification of loans and advances [Axis]	Unsecured considered good [Member]		Secured considered good [Member]	
	31/03/2013	31/03/2012	31/03/2013	31/03/2012
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	40,000	40,000	33,41,73,311	34,12,53,312
Allowance for bad and doubtful loans and advances	0	0	33,59,04,156	34,79,92,010
Loans and advances	40,000	40,000	-17,30,845	-67,38,698
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
	Other loans and advances, others [Member]		Loans advances given other related parties [Member]	
Classification of loans and advances [Axis]	Secured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2013	31/03/2012	31/03/2013	31/03/2012
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	1,75,63,805	2,44,06,431	12,18,83,366	9,30,00,071
Allowance for bad and doubtful loans and advances	30,79,091	30,79,091	0	0
Loans and advances	1,44,84,714	2,13,27,340	12,18,83,366	9,30,00,071
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Disclosure of breakup of provisions [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]	
	31/03/2013	31/03/2012
Subclassification and notes on liabilities and assets [Abstract]		
Provisions notes [Abstract]		
Disclosure of breakup of provisions [Abstract]		
Disclosure of breakup of provisions [LineItems]		
Provisions [Abstract]		
Provision for corporate tax [Abstract]		
Provision for current tax	0	70,88,284
Total provision for corporate tax	0	70,88,284
Other provisions	30,00,000	30,00,000
Total provisions	30,00,000	1,00,88,284

Unless otherwise specified, all monetary values are in INR

	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Trade payables, long-term	0	0
Others long-term, others	(A) 52,38,09,162	(B) 55,43,79,841
Total others, long-term	52,38,09,162	55,43,79,841
Total other long-term liabilities	52,38,09,162	55,43,79,841
Nature of other provisions	N/A	N/A
Interest accrued but not due on borrowings	0	0
Interest accrued and due on borrowings	0	0
Debentures claimed but not paid	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Public deposit payable, current	0	0
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	4,90,39,112	3,14,77,295
Total other current liabilities	4,90,39,112	3,14,77,295
Other non-current assets, others	47,53,875	58,31,080
Total other non-current assets	47,53,875	58,31,080
Nature of other non-current assets, others	0	0
Aggregate amount of trade receivables outstanding for period exceeding six months	0	0
Fixed deposits with banks	0	0
Other balances with banks	2,75,78,348	3,01,01,234
Total balance with banks	2,75,78,348	3,01,01,234
Cheques, drafts on hand	0	76,49,206
Cash on hand	2,967	468
Others	126,95,72,800	100,04,69,623
Total cash and cash equivalents	129,71,54,115	103,82,20,531
Total cash and bank balances	129,71,54,115	103,82,20,531
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
Other current assets, others	5,58,12,948	6,98,49,338
Total other current assets	5,58,12,948	6,98,49,338

Footnotes

(A) OTHER LONG TERM LIABILITIES INCLUDES LAND DEVELOPMENT CHARGES=150,614,834 SECURITY DEPOSIT-DEVELOPMENT CHARGE=3,990,085 LOAN FROM GOVT. OF ASSAM=369,204,243

(B) OTHER LONG TERM LIABILITIES INCLUDES LAND DEVELOPMENT CHARGES=178,668,013 SECURITY DEPOSIT-DEVELOPMENT CHARGE=6,507,585 LOAN FROM GOVT. OF ASSAM=369,204,243

[200700] Notes - Additional disclosures on balance sheet

Unless otherwise specified, all monetary values are in INR

	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Total contingent liabilities and commitments	0	0
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Percentage of equity shares held up by government	100.00%	
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	0	0
Number of person share application money received during year	0	0
Number of person share application money paid as at end of year	0	0
Number of person share application money received as at end of year	0	0
Whether maintenance of cost records by company has been mandated under any cost accounting records rules notified under section 209(1)(d) of companies act, 1956	No	No
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0

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

Unless otherwise specified, all monetary values are in INR

	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (18) [See below]	Textual information (19) [See below]
Disclosure of accounting policies explanatory [TextBlock]	Textual information (20) [See below]	Textual information (21) [See below]

Textual information (18)

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

ASSAM INDUSTRIAL DEVELOPMENT CORPORATION LIMITED

Notes forming part of the financial statements

NOTE 1:: SIGNIFICANT ACCOUNTING POLICIES

1. Accounting Conventions:

The Financial Statements are prepared under the historical cost convention in accordance with generally accepted accounting principles (GAAP) and ongoing concern basis and materially comply with the mandatory Accounting Standard issued by the Institute of Chartered Accountants of India, and the provisions of the Companies Act, 1956. All Income and expenditure having a material bearing are recognized on accrual basis except for Interest Income on Loan, dividend income and service charges which are accounted for on cash basis.

Necessary estimates & assumptions of income and expenditure are made during the reporting period and difference between actual result and estimates are recognized in the period in which the results are known/ materialized.

1. Fixed Assets

Fixed Assets are stated at Cost of acquisition less accumulated depreciation. Cost of acquisition includes taxes, duties, freight and other costs that are directly attributable to bringing the assets to its working condition for their intended use. Borrowing costs directly attributable to acquisition or construction of those fixed assets which necessarily take a substantial period of time to get ready for their intended use are capitalized.

1. Provisioning for bad and doubtful debts/diminution of Investments

Provision for bad and doubtful debts has been made on the basis of norms for Non- Performing Assets (NPA) suggested in RBI Circular. The quantum and percentage of provision have been disclosed in the Notes to Accounts.

1. Depreciation

Depreciation is provided on written down value method as per rates in the Schedule XIV of the Companies Act, 1956. In respect of Fixed Assets added/disposed off during the year depreciation is provided on pro-rata basis with reference to the day of put to use/disposal.

1. Appropriation of Loan repayment:

The method of appropriation adopted by the Corporation towards recovery against outstanding loans is as under:

The repayment of loan made by borrower is to first adjust the debits, thereafter the interest dues and lastly the principal except in One Time Settlement (OTS) and Sale of Taken-Over Units where repayment is first adjusted towards the principal and the balance, if any, against the interest dues.

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ASSAM INDUSTRIAL DEVELOPMENT CORPORATION LIMITED

Notes forming part of the financial statements

1. Investments

Investments are valued at cost and total provision made is deducted from the total block of investment.

1. Provision for interest, penal interest or dues on Govt. loans

No Provision for interest, penal interest or dues on Govt. loans is made as all loan funds from the Govt. are being received against promotional activities. However necessary disclosure on the amount of interest accrued on Govt. loan has been made in the Notes on Accounts.

1. Capital Assets in possession of the Corporation

Regarding deposits from the Govt. all capital assets in possession of the Corporation which are to be handed over to the State Govt. as per the instruction of the State Govt., are not capitalized in the books of accounts of Corporation.

1.9 . Employee Benefits

- i) Short Term employee benefits are recognized as an expense at the undiscounted amount in the profit and loss amount of the year in which the related service is rendered.
- ii) In accordance with the payment of Gratuity Act, 1972, the Company provide to a lump sum payment to eligible employees, at retirement or termination of employment based on the last drawn salary and years of employment with the Company. The gratuity fund is managed by the Life Insurance Corporation of India (LIC). The company's obligation in respect of the gratuity plan, which is a cash accumulated scheme, is based on actuarial valuation. The company also maintains a fund for Leave Encashment with the LIC.

1. Taxes on Income:

Provisions for current year Taxes is made as per the provisions of the Income Tax Act, 1961. Deferred Tax liability/asset resulting from "timing differences" between book and taxable profit is accounted for considering the tax rate and laws that have been enacted or substantively enacted as on the Balance Sheet date. Deferred tax assets are recognised only to the extent there is reasonable certainty of realisation in future. Deferred tax assets/liabilities are reviewed as at each Balance Sheet date based on developments during the year and available case laws, to reassess realisation/liabilities.

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ASSAM INDUSTRIAL DEVELOPMENT CORPORATION LIMITED

Notes forming part of the financial statements

1.10. Provisions & Contingent Liabilities

A provision is recognized in the financial statements where there exists a present obligation as a result of past event, the amount of which can be reliably estimated and it is probable that an outflow of resources will be necessary to settle the obligation.

Contingent Liability is a possible obligation that arises from the past event and the existing of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the company and/ or is a present obligation that arises from past events but it is not recognized because either it is not probable that an outflow of resources embodying economic benefits will be necessary to settle the obligation or the obligation cannot be reliably estimated. Contingent Liabilities are not provided in the account. Contingent Liabilities are shown, if any, by way of notes.

Textual information (19)

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

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SIGNIFICANT ACCOUNTING POLICIES

1. The accounts are maintained under the historical cost convention on accrual basis except for Interest Income on Loan, dividend income and service charges which are accounted for on cash basis.
2. Provision for bad and doubtful debts has been made on the basis of norms for Non Performing Assets (NPA) suggested in RBI circular. The quantum and percentage of provision have been disclosed in the Notes to Accounts.
3. Depreciation is provided on written down value method as per rates in the Schedule XIV of the Companies Act, 1956 (as amended).
4. The method of appropriation adopted by the Corporation for repayment of loan made by the borrower is to first adjust the debits, thereafter the interest dues and lastly the principal except in One Time Settlement (OTS) and Sale of Taken Over Units where repayment is first adjusted towards the principal and the balance, if any, against the interest dues.
5. Investments are valued at cost and total provision made is deducted from the total block of investment.
6. No provision for interest, penal interest or dues on Govt. loans is made as all loan funds from the Govt. are being received against promotional activities. However necessary disclosure on the amount of interest accrued on Govt. loan has been made in the Notes on Accounts.
7. Regarding deposits from the Govt. all capital assets in possession of the Corporation which are to be handed over to the State Govt. as per the instruction of the State Govt., are not capitalized in the books of accounts of Corporation.
8. Provision for diminution in the value of Investments and loss on Advances to Subsidiary Companies, Assisted Sector and other Companies is made @ 5% p.a. on the principal amount of Investments and Advances.
9. The Corporation has, over the years, been functioning as the lead agency through which development funds are being channelized by the Central and the State Govt. towards different projects. The deposits from Govt. shown under Note 5: Short Term Borrowings under sub heading of Deposits from Government of Assam represents these funds lying with the Corporation as on the date of the balance sheet which are yet to be utilized/disbursed for the specified purposes. In view of the nature and materiality of the amount, the same is shown separately in the Balance Sheet under Sources of Funds.
10. Employee Benefits
 - (i) Short-term employee benefits are recognized as an expense at the undiscounted amount in the profit and loss account of the year in which the related service is rendered.

(ii) In accordance with the Payment of Gratuity Act, 1972, the Company provides for a lump sum payment to eligible employees, at retirement or termination of employment based on the last drawn salary and years of employment with the Company. The gratuity fund is managed by the Life Insurance Corporation of India (LIC) The Company's obligation in respect of the gratuity plan, which is a cash accumulated scheme, is based on actuarial valuation. The Company also maintains a fund for Leave encashment with the LIC

11. The Company receives Land Development Charges from various promoters for creating infrastructure on the government land which is refundable to the parties after a period of 60 years from the date when the charges are received. This is recognized as long term liability in the books of accounts .

Textual information (20)

Disclosure of accounting policies explanatory [Text Block]

ASSAM INDUSTRIAL DEVELOPMENT CORPORATION LIMITED

Notes forming part of the financial statements

NOTE 1:: SIGNIFICANT ACCOUNTING POLICIES

1. Accounting Conventions:

The Financial Statements are prepared under the historical cost convention in accordance with generally accepted accounting principles (GAAP) and ongoing concern basis and materially comply with the mandatory Accounting Standard issued by the Institute of Chartered Accountants of India, and the provisions of the Companies Act, 1956. All Income and expenditure having a material bearing are recognized on accrual basis except for Interest Income on Loan, dividend income and service charges which are accounted for on cash basis.

Necessary estimates & assumptions of income and expenditure are made during the reporting period and difference between actual result and estimates are recognized in the period in which the results are known/ materialized.

1. Fixed Assets

Fixed Assets are stated at Cost of acquisition less accumulated depreciation. Cost of acquisition includes taxes, duties, freight and other costs that are directly attributable to bringing the assets to its working condition for their intended use. Borrowing costs directly attributable to acquisition or construction of those fixed assets which necessarily take a substantial period of time to get ready for their intended use are capitalized.

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Depreciation is provided on written down value method as per rates in the Schedule XIV of the Companies Act, 1956. In respect of Fixed Assets added/disposed off during the year depreciation is provided on pro-rata basis with reference to the day of put to use/disposal.

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ASSAM INDUSTRIAL DEVELOPMENT CORPORATION LIMITED

Notes forming part of the financial statements

1. Investments

Investments are valued at cost and total provision made is deducted from the total block of investment.

1. Provision for interest, penal interest or dues on Govt. loans

No Provision for interest, penal interest or dues on Govt. loans is made as all loan funds from the Govt. are being received against promotional activities. However necessary disclosure on the amount of interest accrued on Govt. loan has been made in the Notes on Accounts.

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- ii) In accordance with the payment of Gratuity Act, 1972, the Company provide to a lump sum payment to eligible employees, at retirement or termination of employment based on the last drawn salary and years of employment with the Company. The gratuity fund is managed by the Life Insurance Corporation of India (LIC). The company's obligation in respect of the gratuity plan, which is a cash accumulated scheme, is based on actuarial valuation. The company also maintains a fund for Leave Encashment with the LIC.

1. Taxes on Income:

Provisions for current year Taxes is made as per the provisions of the Income Tax Act, 1961. Deferred Tax liability/asset resulting from "timing differences" between book and taxable profit is accounted for considering the tax rate and laws that have been enacted or substantively enacted as on the Balance Sheet date. Deferred tax assets are recognised only to the extent there is reasonable certainty of realisation in future. Deferred tax assets/liabilities are reviewed as at each Balance Sheet date based on developments during the year and available case laws, to reassess realisation/liabilities.

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ASSAM INDUSTRIAL DEVELOPMENT CORPORATION LIMITED

Notes forming part of the financial statements

1.10. Provisions & Contingent Liabilities

A provision is recognized in the financial statements where there exists a present obligation as a result of past event, the amount of which can be reliably estimated and it is probable that an outflow of resources will be necessary to settle the obligation.

Contingent Liability is a possible obligation that arises from the past event and the existing of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the company and/ or is a present obligation that arises from past events but it is not recognized because either it is not probable that an outflow of resources embodying economic benefits will be necessary to settle the obligation or the obligation cannot be reliably estimated. Contingent Liabilities are not provided in the account. Contingent Liabilities are shown, if any, by way of notes.

Textual information (21)

Disclosure of accounting policies explanatory [Text Block]

SIGNIFICANT ACCOUNTING POLICIES

1. The accounts are maintained under the historical cost convention on accrual basis except for Interest Income on Loan, dividend income and service charges which are accounted for on cash basis.
2. Provision for bad and doubtful debts has been made on the basis of norms for Non Performing Assets (NPA) suggested in RBI circular. The quantum and percentage of provision have been disclosed in the Notes to Accounts.
3. Depreciation is provided on written down value method as per rates in the Schedule XIV of the Companies Act, 1956 (as amended).
4. The method of appropriation adopted by the Corporation for repayment of loan made by the borrower is to first adjust the debits, thereafter the interest dues and lastly the principal except in One Time Settlement (OTS) and Sale of Taken Over Units where repayment is first adjusted towards the principal and the balance, if any, against the interest dues.
5. Investments are valued at cost and total provision made is deducted from the total block of investment.
6. No provision for interest, penal interest or dues on Govt. loans is made as all loan funds from the Govt. are being received against promotional activities. However necessary disclosure on the amount of interest accrued on Govt. loan has been made in the Notes on Accounts.
7. Regarding deposits from the Govt. all capital assets in possession of the Corporation which are to be handed over to the State Govt. as per the instruction of the State Govt., are not capitalized in the books of accounts of Corporation.
8. Provision for diminution in the value of Investments and loss on Advances to Subsidiary Companies, Assisted Sector and other Companies is made @ 5% p.a. on the principal amount of Investments and Advances.
9. The Corporation has, over the years, been functioning as the lead agency through which development funds are being channelized by the Central and the State Govt. towards different projects. The deposits from Govt. shown under Note 5: Short Term Borrowings under sub heading of Deposits from Government of Assam represents these funds lying with the Corporation as on the date of the balance sheet which are yet to be utilized/disbursed for the specified purposes. In view of the nature and materiality of the amount, the same is shown separately in the Balance Sheet under Sources of Funds.
10. Employee Benefits
 - (i) Short-term employee benefits are recognized as an expense at the undiscounted amount in the profit and loss account of the year in which the related service is rendered.
 - (ii) In accordance with the Payment of Gratuity Act, 1972, the Company provides for a lump sum payment to eligible employees, at retirement or termination of employment based on the last drawn salary and years of employment with the Company. The gratuity fund is managed by the Life Insurance

Corporation of India (LIC) The Company's obligation in respect of the gratuity plan, which is a cash accumulated scheme, is based on actuarial valuation. The Company also maintains a fund for Leave encashment with the LIC

11. The Company receives Land Development Charges from various promoters for creating infrastructure on the government land which is refundable to the parties after a period of 60 years from the date when the charges are received. This is recognized as long term liability in the books of accounts .

[201200] Notes - Employee benefits

Unless otherwise specified, all monetary values are in INR

	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012
Disclosure of employee benefits explanatory [TextBlock]	Textual information (22) [See below]	Textual information (23) [See below]

Textual information (22)

Disclosure of employee benefits explanatory [Text Block]

Employee Benefits

- i) Short Term employee benefits are recognized as an expense at the undiscounted amount in the profit and loss amount of the year in which the related service is rendered.
- ii) In accordance with the payment of Gratuity Act, 1972, the Company provide to a lump sum payment to eligible employees, at retirement or termination of employment based on the last drawn salary and years of employment with the Company. The gratuity fund is managed by the Life Insurance Corporation of India (LIC). The company's obligation in respect of the gratuity plan, which is a cash accumulated scheme, is based on actuarial valuation. The company also maintains a fund for Leave Encashment with the LIC.

Textual information (23)

Disclosure of employee benefits explanatory [Text Block]

Employee Benefits

- (i) Short-term employee benefits are recognized as an expense at the undiscounted amount in the profit and loss account of the year in which the related service is rendered.
- (ii) In accordance with the Payment of Gratuity Act, 1972, the Company provides for a lump sum payment to eligible employees, at retirement or termination of employment based on the last drawn salary and years of employment with the Company. The gratuity fund is managed by the Life Insurance Corporation of India (LIC) The Company's obligation in respect of the gratuity plan, which is a cash accumulated scheme, is based on actuarial valuation. The Company also maintains a fund for Leave encashment with the LIC

11. The Company receives Land Development Charges from various promoters for creating infrastructure on the government land which is refundable to the parties after a period of 60 years from the date when the charges are received. This is recognized as long term liability in the books of accounts .

[201600] Notes - Related party

Unless otherwise specified, all monetary values are in INR

	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012
Disclosure of notes on related party explanatory [TextBlock]		
Whether there are any related party transactions during year	No	No
Whether company is subsidiary company	No	No

[300300] Notes - Earnings per share

Unless otherwise specified, all monetary values are in INR

	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012
Disclosure of earnings per share explanatory [TextBlock]		
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Profit (loss) for period	-7,45,98,667	3,33,05,314
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	-7,45,98,667	3,33,05,314

[202800] Notes - Subsidiary information

Unless otherwise specified, all monetary values are in INR

	01/04/2012 to 31/03/2013
Disclosure of subsidiary information explanatory [TextBlock]	
Whether company has subsidiary companies	No

[202400] Notes - Investments in associates

Unless otherwise specified, all monetary values are in INR

	01/04/2012 to 31/03/2013
Disclosure of notes on investment in associates explanatory [TextBlock]	
Whether company has invested in associates	No

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

Unless otherwise specified, all monetary values are in INR

	01/04/2012 to 31/03/2013
Disclosure of notes on interests in joint ventures explanatory [TextBlock]	
Whether company has invested in joint ventures	No

[202700] Notes - Cash flow statements

Unless otherwise specified, all monetary values are in INR

	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012	31/03/2011
Disclosure of cash flow statement explanatory [TextBlock]			
Cash and cash equivalents if different from balance sheet [Abstract]			
Cash and cash equivalents cash flow statement	129,71,54,115	103,82,20,531	89,58,89,386
Total cash and cash equivalents	129,71,54,115	103,82,20,531	
Income taxes paid (refund) [Abstract]			
Income taxes paid (refund), classified as operating activities	26,07,524	70,88,284	
Total income taxes paid (refund)	26,07,524	70,88,284	