

ASSAM INDUSTRIAL DEVELOPMENT CORPORATION LIMITED
Standalone Statement of Profit & Loss 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	Statement of Profit & Loss	
Description of presentation currency	INR	
Level of rounding used in financial statements	Actual	

Disclosure of principal product or services [Table]

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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

[100200] Statement of profit and loss

Unless otherwise specified, all monetary values are in INR

	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012
Statement of profit and loss [Abstract]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	0	0
Revenue from sale of services	1,80,61,033	1,65,83,162
Other operating revenues	42,73,367	20,32,263
Total revenue from operations other than finance company	2,23,34,400	1,86,15,425
Total revenue from operations	2,23,34,400	1,86,15,425
Other income	6,46,13,695	10,53,36,135
Total revenue	8,69,48,095	12,39,51,560
Expenses [Abstract]		
Cost of materials consumed	0	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	12,14,28,503	5,47,58,945
Finance costs	0	0
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	22,56,167	21,58,911
Total depreciation, depletion and amortisation expense	22,56,167	21,58,911
Other expenses	3,46,96,038	2,70,72,517
Total expenses	15,83,80,708	8,39,90,373
Total profit before prior period items, exceptional items, extraordinary items and tax	-7,14,32,613	3,99,61,187
Total profit before extraordinary items and tax	-7,14,32,613	3,99,61,187
Extraordinary items before tax	-5,58,529	4,32,410
Total profit before tax	-7,19,91,142	4,03,93,597
Tax expense [Abstract]		
Current tax	26,07,525	70,88,283
Total tax expense	26,07,525	70,88,283
Total profit (loss) for period from continuing operations	-7,45,98,667	3,33,05,314
Profit (loss) from discontinuing operations before tax	0	0
Tax expense of discontinuing operations	0	0
Total profit (loss) for period before minority interest	-7,45,98,667	3,33,05,314
Profit (loss) of minority interest	0	0
Total profit (loss) for period	-7,45,98,667	3,33,05,314
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] -8.01	[INR/shares] 3.58
Diluted earnings per equity share	[INR/shares] -8.01	[INR/shares] 3.58

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

Unless otherwise specified, all monetary values are in INR

	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from sale of products [Abstract]		
Revenue from sale of products [Abstract]		
Total revenue from sale of products	0	0
Disclosure of revenue from sale of services [Abstract]		
Revenue from sale of services [Abstract]		
Revenue from sale of services, gross	1,80,61,033	1,65,83,162
Total revenue from sale of services	1,80,61,033	1,65,83,162
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	42,73,367	20,32,263
Total other operating revenues	42,73,367	20,32,263
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Total interest income	0	0
Dividend income [Abstract]		
Total dividend income	0	0
Other non-operating income [Abstract]		
Miscellaneous other non-operating income	6,46,13,695	10,53,36,135
Total other non-operating income	6,46,13,695	10,53,36,135
Total other income	6,46,13,695	10,53,36,135
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Total interest expense	0	0
Total finance costs	0	0
Employee benefit expense [Abstract]		
Salaries and wages	9,99,31,901	4,36,33,551
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	2,06,02,038	49,88,788
Total contribution to provident and other funds	2,06,02,038	49,88,788
Staff welfare expense	8,94,564	61,36,606
Total employee benefit expense	12,14,28,503	5,47,58,945
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	0	0
Repairs to building	2,19,556	5,63,000
Repairs to machinery	6,72,876	4,57,181
Insurance	1,77,745	77,772
Rates and taxes excluding taxes on income [Abstract]		
Total rates and taxes excluding taxes on income	0	0
Printing stationery	3,79,746	5,95,589
Travelling conveyance	9,28,348	8,98,551
Legal professional charges	3,61,128	3,76,969
Vehicle running expenses	12,34,026	9,31,246
Directors sitting fees	25,500	36,000
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Seminars conference expenses	10,51,582	2,97,176
Registration filing fees	0	25,10,885
Bank charges	10,855	12,536
Cost information technology [Abstract]		
Total cost information technology	0	0

Cost insurance	0	0
Provision bad doubtful debts created	0	0
Provision bad doubtful loans advances created	0	0
Write-off assets liabilities [Abstract]		
Miscellaneous expenditure written off [Abstract]		
Total miscellaneous expenditure written off	0	0
Bad debts written off	0	0
Bad debts advances written off	0	0
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolition and destruction of depreciable tangible asset	0	0
Payments to auditor [Abstract]		
Payment for audit services	34,000	34,000
Total payments to auditor	34,000	34,000
Miscellaneous expenses	2,96,00,676	2,02,81,612
Total other expenses	3,46,96,038	2,70,72,517
Current tax [Abstract]		
Current tax pertaining to previous years	26,07,525	0
Current tax pertaining to current year	0	70,88,283
Total current tax	26,07,525	70,88,283

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

Unless otherwise specified, all monetary values are in INR

	01/04/2012 to 31/03/2013	01/04/2011 to 31/03/2012
Additional information on profit and loss account explanatory [TextBlock]		
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Other items extraordinary	(A) -5,58,529	(B) 4,32,410
Total extraordinary items before tax	-5,58,529	4,32,410
Total extraordinary items	-5,58,529	4,32,410
Total exceptional and extraordinary items	-5,58,529	4,32,410
Revenue repairs maintenance	54,44,583	19,27,775
Revenue membership subscriptions fees	5,45,000	12,47,350
Revenue admission fees	1,00,000	0
Revenue other services	1,19,71,450	1,34,08,037
Total gross income from services rendered	1,80,61,033	1,65,83,162
Total expenditure in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
Total earnings in foreign currency	0	0
Total revenue from sale of products	0	0
Domestic revenue services	1,80,61,033	1,65,83,162
Total revenue from sale of services	1,80,61,033	1,65,83,162

Footnotes

(A)

PRIOR PERIOD ITEMS

(B)

PRIOR PERIOD ITEMS

[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 (1) [See below]	Textual information (2) [See below]
Disclosure of accounting policies explanatory [TextBlock]	Textual information (3) [See below]	Textual information (4) [See below]

Textual information (1)

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 (2)

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.
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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 (3)

Disclosure of accounting policies explanatory [Text Block]

ASSAM INDUSTRIAL DEVELOPMENT CORPORATION LIMITED

Notes forming part of the financial statements

NOTE 1:: SIGNIFICANT ACCOUNTING POLICIES

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ASSAM INDUSTRIAL DEVELOPMENT CORPORATION LIMITED

Notes forming part of the financial statements

1. Investments

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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

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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 (4)

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 .

[300100] Notes - Revenue

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 revenue explanatory [TextBlock]	Textual information (5) [See below]	Textual information (6) [See below]

Textual information (5)

Disclosure of revenue explanatory [Text Block]

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 DOUBTFULL DEBT HAS BEEN MADE ON THE BASIS OF NORRMS FOR NON-PERFORMING ASSETS (NPA) SUGGESTED IN EARLIER CIRCULAR. THE QUANTUM AND PERCENTAGE OF PROVISIONS HAVE BEEN DISCLOSED IN THE NOTES TO ACCOUNTS.

Textual information (6)

Disclosure of revenue explanatory [Text Block]

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 DOUBTFULL DEBT HAS BEEN MADE ON THE BASIS OF NORRMS FOR NON-PERFORMING ASSETS (NPA) SUGGESTED IN EARLIER CIRCULAR. THE QUANTUM AND PERCENTAGE OF PROVISIONS HAVE BEEN DISCLOSED IN THE NOTES TO 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 (7) [See below]	Textual information (8) [See below]

Textual information (7)

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 (8)

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 pavrment 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 accurnulated scheme, is based on actuarial valuation. The Company also maintains a fund for Leave encashment with the LIC

11. The Company receives Lanci 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 .

[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

[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
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
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

[300700] Notes - Director remuneration and other information**Disclosure of directors and remuneration to directors [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Directors [Axis]	1	2	3
	01/04/2012 to 31/03/2013	01/04/2012 to 31/03/2013	01/04/2012 to 31/03/2013
Disclosure of directors and remuneration to directors [Abstract]			
Disclosure of directors and remuneration to directors [LineItems]			
Name of director	HAREN DAS	RAJESH PRASAD	ABHIJIT BAROOAH
Director identification number of director	03101800	01761277	00287145
Date of birth of director	01/04/1936	08/11/1970	08/07/1962
Designation of director	CHAIRMAN	DIRECTOR	DIRECTOR
Qualification of director	M.A, L.L.B, PH.D	M.A	B. TECH, IIT DELHI, MS (CHEM ENGG)
Shares held by director	[shares] 0	[shares] 0	[shares] 0
Director remuneration [Abstract]			
Salary to director [Abstract]			
Total salary to director	0	0	0
Total director remuneration	0	0	0