SUPERMARKET GROCERY SUPPLIES PRIVATE LIMITED
Consolidated Financial Statements for period 01/04/2021 to 31/03/2022

[700300] Disclosure of general information about company

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Name of company	SUPERMARKET GROCERY SUPPLIES PRIVATE LIMITED	
Corporate identity number	U51909KA2011PTC060707	
Permanent account number of entity	AAQCS4503H	
Address of registered office of company	FAIRWAY BUSINESS PARK, 2ND, 7TH AND 8TH FLOOR, CHALLAGHATTA VILLAGE, BEHIND DELL, DOMLUR BANGALORE 560071	
Type of industry	Commercial and Industrial	
Period covered by financial statements	12 Months	12 Months
Date of start of reporting period	01/04/2021	01/04/2020
Date of end of reporting period	31/03/2022	31/03/2021
Nature of report standalone consolidated	Consolidated	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Millions	
Type of cash flow statement	Indirect Method	

[700400] Disclosures - Auditors report

Details regarding auditors [Table] **..(1)**

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

Auditors [Axis]	01/04/2021
	01/04/2021 to 31/03/2022
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	B S R & Co. LLP
Name of auditor signing report	Amrit Bhansali
Firms registration number of audit firm	101248W/W-100022
Membership number of auditor	065155
Address of auditors	Maruthi Info Tech Centre, 11-12/1, Inner Ring Road, Koramangala,Bengaluru-560071
Permanent account number of auditor or auditor's firm	AAAFB9852F
SRN of form ADT-1	S35421106
Date of signing audit report by auditors	29/04/2022
Date of signing of balance sheet by auditors	29/04/2022

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 Millions of INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Clause not applicable [Member]
	01/04/2021 to 31/03/2022
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	Please refer Child Member.
Disclosure relating to quantitative details of fixed assets	Textual information (1) [See below]
Disclosure relating to physical verification and material discrepancies of fixed assets	Textual information (2) [See below]
Disclosure relating to title deeds of immovable properties	Textual information (3) [See below]
Disclosure in auditors report relating to inventories	Textual information (4) [See below]
Disclosure in auditors report relating to loans	Textual information (5) [See below]
Disclosure about loans granted to parties covered under section 189 of companies act	NA
Disclosure relating to terms and conditions of loans granted	NA
Disclosure regarding receipt of loans granted	NA
Disclosure regarding terms of recovery of loans granted	NA
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (6) [See below]
Disclosure in auditors report relating to deposits accepted	The Company has not accepted any deposits or amounts which are deemed to be deposits from the public. Accordingly, clause 3(v) of the Order is not applicable.
Disclosure in auditors report relating to maintenance of cost records	The Central Government of India has not prescribed the maintenance of cost records under section 148(1) of the Act, for any of the products sold/services rendered by the Company.
Disclosure in auditors report relating to statutory dues [TextBlock]	Please refer Child Member.
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	Textual information (7) [See below]
Disclosure relating to disputed statutory dues [TextBlock]	Textual information (8) [See below]
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (9) [See below]
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	Textual information (10) [See below]
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	Textual information (11) [See below]
Disclosure in auditors report relating to managerial remuneration	NA
Disclosure in auditors report relating to Nidhi Company	In our opinion and according to the information and explanations given to us, the Company is not a Nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable to the Company.
Disclosure in auditors report relating to transactions with related parties	Textual information (12) [See below]
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	Textual information (13) [See below]

Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	Textual information (14) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	Textual information (15) [See below]

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

	01/04/2021 to 31/03/2022
Disclosure in auditor's report explanatory [TextBlock]	Textual information (16) [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 (1)

Disclosure relating to quantitative details of fixed assets

(A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment. (B) The Company has maintained proper records showing full particulars of intangible assets.

Textual information (2)

Disclosure relating to physical verification and material discrepancies of fixed assets

According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has a regular programme of physical verification of its Property, Plant and Equipment by which all property, plant and equipment are verified in a phased manner over a period of two years. However, the management has carried out physical verification of all the property, plant and equipment during the year. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. No discrepancies were noticed on such verification.

Textual information (3)

Disclosure relating to title deeds of immovable properties

The Company does not have any immovable property (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee). Accordingly, clause 3 (i) (c) of the Order is not applicable.

Textual information (4)

Disclosure in auditors report relating to inventories

The inventory has been physically verified by the management during the year. In our opinion, the frequency of such verification is reasonable and procedures and coverage as followed by management were appropriate. No discrepancies were noticed on verification between the physical stocks and the book records that were more than 10% in the aggregate of each class of inventory.

Textual information (5)

Disclosure in auditors report relating to loans

(iii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not provided any guarantee or security or granted advances in the nature of loans, secured or unsecured to companies, firms, limited liability partnership or any other parties during the year. The Company has made investments and granted loans secured or unsecured to companies, in respect of which the requisite information is as below. The Company has not made any investments in or granted loans to firms, limited liability partnership or any other parties. Based on the audit procedures carried on by us and as per the information and explanations given to us the Company has provided loans to its subsidiaries amounted to Rs. 34.65 million. The balance outstanding as at balance sheet date for this loan to its subsidiaries amounts to Rs. 274.12 million.

Textual information (6)

Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013

In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of section 186 of the Act with respect to loans given and investment made. There are no guarantees or securities given in respect of which provisions of section 186 of the Act are applicable. Further, there are no loans, guarantees and securities given in respect to which the provisions of Section 185 of the Act are applicable

Textual information (7)

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

According to the information and explanations given to us and on the basis of our examination of the records of the Company amounts deducted / accrued in the books of account in respect of undisputed statutory dues including Provident fund, Employees' State Insurance, Income-tax, Goods and Services tax and any other material statutory dues have been regularly deposited during the year by the Company with the appropriate authorities though there have been slight delays in a few cases of Provident fund, Goods and Services tax, Professional tax and Income-tax. As explained to us, the Company did not have any dues on account of Service tax, Value added tax, Sales tax, Duty of Customs, Duty of Excise and Cess.

According to the information and explanations given to us, no undisputed amounts payable in respect of Provident fund, Employees' State Insurance, Income-tax, Goods and Services Tax and other material statutory dues were in arrears as at 31 March 2022 for a period of more than six months from the date they became payable.

Textual information (8)

Disclosure relating to disputed statutory dues [Text Block]

According to the information and explanations given to us, there are no statutory dues referred to in sub-clause (a) which have not been deposited on account of any dispute other than those given below:

Name of the statute	Nature of the dues	Amount* (Rs. In million)	Period to which the amount relates	Forum where dispute is pending
Income Tax Act, 1961	Income Tax	191.67**	AY 2018-19	Not Applicable
Income Tax Act, 1961	Income Tax	0.52 (0.10)	AY 2014-15	CIT(Appeals)
Income Tax Act, 1961	Income Tax	2.65 (0.53)	AY 2015-16	CIT(Appeals)
Income Tax Act, 1961	Income Tax	15.82 (3.16)	AY 2016-17	CIT(Appeals)
Income Tax Act, 1961	Income Tax	10.89 (2.17)	AY 2017-18	CIT(Appeals)
Income Tax Act, 1961	Income Tax	8.28 (1.65)	AY 2018-19	CIT(Appeals)
Income Tax Act, 1961	Income Tax	31.17 (6.34)	AY 2019-20	CIT(Appeals)
Central Excise Act, 1944	Cenvat Credit Rules, 2004	98.65 (8.82)	2012-13 up to June 2017	CESTAT

*Amount in bracket represents payment made under protest

**The Company has received an order under section 143(3) read with section 143(3A) and 143(3B) of Income-tax Act, 1961 for the assessment year 2018-19 as per which the returned loss has been accepted by the Income-tax department. However, the Company has received a notice of demand under section 156 against the aforesaid order. The Company has filed an application for keeping the demand in abeyance which is pending as on Balance Sheet date.

Textual information (9)

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

According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to directors, banks or debenture holders during the year. Further, the Company did not have any outstanding loans or borrowings from any other lender during the year.

Textual information (10)

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

The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) during the year. Thus, paragraph 3 (ix) of the Order is not applicable to the Company.

Textual information (11)

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

Based on examination of the books and records of the Company and according to the information and explanations given to us, no fraud by the Company or on the Company has been noticed or reported during the course of the audit.

Textual information (12)

Disclosure in auditors report relating to transactions with related parties

According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with Section 188 of the Act where applicable, and the details of such transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards. The Company has voluntarily constituted Audit committee under the provisions of Section 177 of the Act through a board resolution dated 23 February 2022. Subsequent to the year end, the audit committee has approved the transactions of the Company with related parties and accordingly the Company has complied with Section 177 of the Act.

Textual information (13)

Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures

According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment of shares or convertible debentures (fully, partially or optionally convertible) during the year. In respect of private placement of equity shares made during the year, the Company has duly complied with the requirements of section 42 of the Companies Act, 2013. The proceeds from issue of equity shares have been used for the purposes for which the funds were raised.

Textual information (14)

Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him

In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or persons connected to its directors and hence, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company.

Textual information (15)

Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934

According to the information and explanations given to us, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934. Accordingly, paragraph 3(xvi)(a) of the Order is not applicable to the Company.

Textual information (16)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITOR'S REPORT
To the Members of Supermarket Grocery Supplies Private Limited
Report on the Audit of the Consolidated Financial Statements
Opinion
We have audited the consolidated financial statements of Supermarket Grocery Supplies Private Limited (hereinafter referred to as the "Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), which comprise the consolidated balance sheet as at 31 March 2022, and the consolidated statement of profit and loss (including other comprehensive income), consolidated statement of changes in equity and consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the consolidated financial statements").
In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of reports of other auditors on separate financial statements of such subsidiaries, as were audited by the other auditors, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 ("Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the consolidated state of affairs of the Group, as at 31 March 2022, of its consolidated loss and other comprehensive income, consolidated changes in equity and consolidated cash flows for the year then ended.

Basis for Opinion
We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group, in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in terms of the Code of Ethics issued by the Institute of Chartered Accountants of India and the relevant provisions of the Act, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence obtained by us along with the consideration of audit reports of the other auditors referred to in the "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our opinion on the consolidated financial statements.
Other Information
The Holding Company's Management and Board of Directors are responsible for the other information. The other information comprises the information included in the Holding Company's Board of Directors' report, but does not include the consolidated financial statements and our auditor's report thereon.
Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.
Other Information (Continued)
In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.
Management's and Board of Directors' Responsibilities for the Consolidated Financial Statements
The Holding Company's Management and Board of Directors are responsible for the preparation and presentation of these consolidated financial statements in term of the requirements of the Act that give a true and fair view of the consolidated state of affairs, consolidated profit/ loss and other comprehensive income, consolidated statement of changes in equity and consolidated cash flows of the Group in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act. The respective Management and Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of each company and for preventing and detecting frauds and other irregularities; the selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Management and Board of Directors of the Holding Company, as aforesaid.
In preparing the consolidated financial statements, the respective Management and Board of Directors of the companies included in the Group are responsible for assessing the ability of each company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of each company.
Auditor's Responsibilities for the Audit of the Consolidated Financial Statements
Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.
Auditor's Responsibilities for the Audit of the Consolidated Financial Statements (Continued)
As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal

financial controls with reference to financial statements in place and the operating effectiveness of such controls.
Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.
Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting in preparation of consolidated financial statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
Obtain sufficient appropriate audit evidence regarding the financial statements/financial information of such entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements/financial information of such entities included in the consolidated financial statements of which we are the independent auditors. For the other entities included in the consolidated financial statements, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in paragraph (a) of the section titled "Other Matters" in this audit report.
We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial statements of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter
(a) We did not audit the financial statements / financial information of two subsidiaries, whose financial statements/financial information reflect total assets (before consolidation adjustments) of Rs. 14.97 million as at 31 March 2022, total revenues (before consolidation adjustments) of Rs. Nil and net cash flows (before consolidation adjustments) amounting to Rs. 1.69 million for the year ended on that date, as considered in the consolidated financial statements. These financial statements/financial information have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, and our report in terms of sub-section (3) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiaries, is based solely on the reports of the other auditors.
Our opinion on the consolidated financial statements, and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matters with respect to our reliance on the work done by other auditors.
Report on Other Legal and Regulatory Requirements
As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of Section 143 (11) of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2 (A) As required by Section 143(3) of the Act, based on our audit and on the consideration of reports of the other auditors on separate financial statements of such subsidiaries as were audited by other auditors, as noted in the "Other Matters" paragraph, we report, to the extent applicable, that:
We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated financial statements.
In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books and the reports of the other auditors.
The consolidated balance sheet, the consolidated statement of profit and loss (including other comprehensive income), the consolidated statement of changes in equity and the consolidated statement of cash flows dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements.
In our opinion, the aforesaid consolidated financial statements comply with the Ind AS specified under Section 133 of the Act.
On the basis of the written representations received from the directors of the Holding Company as on 31 March 2022 taken on record by the Board of Directors of the Holding Company and the reports of the statutory auditors of its subsidiary companies, none of the directors of the Group companies, is disqualified as on 31 March 2022 from being appointed as a director in terms of Section 164(2) of the Act.
With respect to the adequacy of the internal financial controls with reference to financial statements of the Holding Company and its subsidiary companies, incorporated in India and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".

Report on Other Legal and Regulatory Requirements (Continued)
With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditor's) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors on separate financial statements of the subsidiaries, as noted in the "Other Matters" paragraph:
The consolidated financial statements disclose the impact of pending litigations as at 31 March 2022 on the consolidated financial position of the Group, Refer Note 29 to the consolidated financial statements.
The Group did not have any material foreseeable losses on long-term contracts including derivative contracts during the year ended 31 March 2022.
There are no amounts which are required to be transferred to the Investor Education and Protection Fund by the Holding Company or its subsidiary companies incorporated in India during the year ended 31 March 2022.
(i) The respective Managements of the Company and its subsidiaries which are companies incorporated in India whose financial statements have been audited under the Act have represented to us and the other auditors of such subsidiaries that, to the best of their knowledge and belief, as disclosed in the note 46 to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company or any of such subsidiaries to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company or any of such subsidiaries ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
(ii) The respective Managements of the Company and its subsidiaries which are companies incorporated in India whose financial statements have been audited under the Act have represented to us and the other auditors of such subsidiaries respectively that, to the best of their knowledge and belief, other than as disclosed in the note 47 to the accounts, no funds have been received by the Company or any of such

subsidiaries from any person(s) or entity(ies), including foreign entities (“Funding Parties”), with the understanding, whether recorded in writing or otherwise, that the Company or any of such subsidiaries, shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
(iii) Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (d) (i) and (d) (ii) contain any material mis-statement.

Report on Other Legal and Regulatory Requirements (Continued)
The Holding Company and its subsidiary companies incorporated in India have neither declared nor paid any dividend during the year.
With respect to the matter to be included in the Auditor’s Report under Section 197(16) of the Act:
In our opinion and according to the information and explanations given to us, and based on the reports of the statutory auditors of such subsidiary companies incorporated in India which were not audited by us, the remuneration paid during the current year by the Holding Company and its subsidiary companies to its directors is in accordance with the provisions of Section 197 of the Act. The remuneration paid to any director by the Holding Company and its subsidiary companies is not in excess of the limit laid down under Section 197 of the Act.
The Ministry of Corporate Affairs has not prescribed other details under Section 197(16) of the Act which are required to be commented upon by us.
Annexure A to the Independent Auditor’s report
With reference to the Annexure A referred to in paragraph 1 under report on Other Legal and Regulatory Requirements of the Independent Auditor’s Report to the members of the Company on the consolidated financial statements for the year ended 31 March 2022, we report that:
According to the information and explanations given to us, following companies incorporated in India and included in the consolidated

financial statements, have unfavourable remarks, qualifications or adverse remarks including those made by the respective component auditors in their reports under Companies (Auditor's Report) Order (CARO).

Sr. No.	Name of the entities	CIN	Holding Company/Subsidiary	Clause number of the CARO report which is unfavourable or qualified or adverse
1.	Supermarket Grocery Supplies Private Limited	U51909KA2011PTC060707	Holding Company	III (c), III (d), III (f), XIII, XVII
2.	Innovative Retail Concepts Private Limited	U74130KA2010PTC052192	Subsidiary Company	III (c), III (d), III (e), IV, VII(a), IX(d), XVII
3.	Savis Retail Private Limited	U74999KA2016PTC097228	Subsidiary Company	IX(d), XVII
4.	Delyver Retail Network Private Limited	U52339KA2010PTC052902	Subsidiary Company	XVII
5.	Dailyninja Delivery Services Private Limited	U74999MH2015PTC268012	Subsidiary Company	VII(a), IX(a), XVII, XIX

Annexure B to the Independent Auditor's report on the consolidated financial statements of Supermarket Grocery Supplies Private Limited for the year ended 31 March 2022

Report on the internal financial controls with reference to the aforesaid consolidated financial statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013

(Referred to in paragraph 2A(f) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

Opinion

In conjunction with our audit of the consolidated financial statements of the Company as of and for the year ended 31 March 2022, we have audited the internal financial controls with reference to consolidated financial statements of Supermarket Grocery Supplies Private Limited (hereinafter referred to as "the Holding Company") and such companies which are not exempt from the requirement of clause(i) of Section 143(3) of the Companies Act, 2013 ("the Act") and incorporated in India under the Companies Act, 2013 which are its subsidiary companies as of that date.

In our opinion, the Holding Company and such companies which are not exempt from the requirement of clause(i) of Section 143(3) of the Act and incorporated in India which are its subsidiary companies have, in all material respects, adequate internal financial controls with reference to consolidated financial statements and such internal financial controls were operating effectively as at 31 March 2022, based on the internal financial controls with reference to consolidated financial statements criteria established by such companies considering the essential components of such internal controls stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (the "Guidance Note").

Management's Responsibility for Internal Financial Controls

The respective Company's management and the Board of Directors are responsible for establishing and maintaining internal financial controls with reference to consolidated financial statements based on the criteria established by the respective Company considering the essential components of internal control stated in the Guidance Note. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Annexure B to the Independent Auditor's report on the consolidated financial statements of Supermarket Grocery Supplies Private Limited for the year ended 31 March 2022

Auditor's Responsibility

Our responsibility is to express an opinion on the internal financial controls with reference to consolidated financial statements based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, prescribed under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls with reference to consolidated financial statements. Those Standards and

the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to consolidated financial statements were established and maintained and if such controls operated effectively in all material respects.
Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to consolidated financial statements and their operating effectiveness. Our audit of internal financial controls with reference to consolidated financial statements included obtaining an understanding of internal financial controls with reference to consolidated financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of the internal controls based on the assessed risk. The procedures selected depend on the auditor’s judgement, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error.
We believe that the audit evidence we have obtained and the audit evidence obtained by the other auditors of the relevant subsidiary companies in terms of their reports referred to in the Other Matters paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls with reference to consolidated financial statements.
Meaning of Internal Financial controls with Reference to Consolidated Financial Statements
A company's internal financial controls with reference to consolidated financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial controls with reference to consolidated financial statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Annexure B to the Independent Auditor’s report on the consolidated financial statements of Supermarket Grocery Supplies Private Limited for the year ended 31 March 2022

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

For B S R & Co. LLP

Chartered Accountants

Firm's Registration No. 101248W/W-100022

Amrit Bhansali

Partner

Membership No. 065155
ICAI UDIN: 22065155AICBSV1117

Place: Bengaluru
Date: 29 April 2022

[110000] Balance sheet

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

	31/03/2022	31/03/2021	31/03/2020
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	3,824.85	2,112.86	1,588.53
Capital work-in-progress	9.41	9.16	
Goodwill	14,705.15	826.8	
Other intangible assets	853.8	135.92	202.38
Intangible assets under development	(A) 7,440.18	(B) 3,304.59	
Non-current financial assets [Abstract]			
Non-current investments	0	0	
Loans, non-current	504.88	392.25	
Other non-current financial assets	48.68	26.07	
Total non-current financial assets	553.56	418.32	
Other non-current assets	(C) 416.86	203.97	
Total non-current assets	27,803.81	7,011.62	
Current assets [Abstract]			
Inventories	4,790.83	4,014.34	
Current financial assets [Abstract]			
Current investments	0	0	
Trade receivables, current	162.85	15,259.17	
Cash and cash equivalents	836.67	43.13	
Bank balance other than cash and cash equivalents	105.98	670.84	
Loans, current	(D) 302.81	270.1	
Other current financial assets	(E) 498.81	19.5	
Total current financial assets	1,907.12	16,262.74	
Other current assets	3,641.17	1,785.08	
Total current assets	10,339.12	22,062.16	
Total assets	38,142.93	29,073.78	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	98.48	22.36	13.01
Other equity	19,567.88	12,713.04	
Total equity attributable to owners of parent	19,666.36	12,735.4	
Non controlling interest	0.5	0.61	
Total equity	19,666.86	12,736.01	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	0	4,476.2	
Other non-current financial liabilities	(F) 7,126.3	3,052.82	
Total non-current financial liabilities	7,126.3	7,529.02	
Provisions, non-current	730.67	856.42	
Other non-current liabilities	12.25	13.5	
Total non-current liabilities	7,869.22	8,398.94	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	1,802.43	1,128.72	
Trade payables, current	(G) 6,234.82	(H) 5,110.88	
Other current financial liabilities	(I) 1,236.7	1,494.75	
Total current financial liabilities	9,273.95	7,734.35	
Other current liabilities	1,134.97	114.23	
Provisions, current	197.93	90.25	
Total current liabilities	10,606.85	7,938.83	
Total liabilities	18,476.07	16,337.77	
Total equity and liabilities	38,142.93	29,073.78	

Footnotes

(A) Right-of-use assets

(B) Right-of-use assets

(C) Other non-current assets 178.48
Income tax assets 238.38

(D) (iv) Other financial assets
Security deposits 302.81

(E) Other financial assets
Interest accrued on fixed deposits but not due 1.13
Other receivables 497.68

(F) (ii) Other financial liabilities 3.57
(iii) Lease liabilities 7,122.73

(G)

Total outstanding dues to micro enterprises and small enterprises (refer note 35)	133.44	
Total outstanding dues of creditors other than micro enterprises and small enterprises	6,101.38	
Total		6,234.83

(H)

Total outstanding dues to micro enterprises and small enterprises (refer note 35)	422.24	
Total outstanding dues of creditors other than micro enterprises and small enterprises	4,688.64	
Total		5,110.89

(I) (iii) Other financial liabilities 604.01
(iv) Lease liabilities 632.69

[210000] Statement of profit and loss

Earnings per share [Table] **..(1)**

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

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Statement of profit and loss [Abstract]				
Earnings per share [Abstract]				
Earnings per share [Line items]				
Basic earnings per share [Abstract]				
Basic earnings (loss) per share from continuing operations	[INR/shares] -86.92	[INR/shares] -40.52	[INR/shares] -86.92	[INR/shares] -40.52
Total basic earnings (loss) per share	[INR/shares] -86.92	[INR/shares] -40.52	[INR/shares] -86.92	[INR/shares] -40.52
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] -86.92	[INR/shares] -40.52	[INR/shares] -86.92	[INR/shares] -40.52
Total diluted earnings (loss) per share	[INR/shares] -86.92	[INR/shares] -40.52	[INR/shares] -86.92	[INR/shares] -40.52

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	85,028.71	65,582.37
Other income	583.22	121.76
Total income	85,611.93	65,704.13
Expenses [Abstract]		
Cost of materials consumed	0	0
Purchases of stock-in-trade	(A) 72,195.9	59,896.78
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-578.73	-1,359.37
Employee benefit expense	9,151.99	4,283.46
Finance costs	775.81	746.49
Depreciation, depletion and amortisation expense	2,523.41	1,316.12
Other expenses	11,950.09	4,952.28
Total expenses	96,018.47	69,835.76
Profit before exceptional items and tax	-10,406.54	-4,131.63
Total profit before tax	-10,406.54	-4,131.63
Tax expense [Abstract]		
Current tax	0	0
Total tax expense	0	0
Total profit (loss) for period from continuing operations	-10,406.54	-4,131.63
Tax expense of discontinued operations	0	0
Total profit (loss) from discontinued operations after tax	0	0
Total profit (loss) for period	-10,406.54	-4,131.63
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	Yes	Yes
Other comprehensive income net of tax [Abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [Abstract]		
Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	156.25	11.04
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	156.25	11.04
Components of other comprehensive income that will be reclassified to profit or loss, net of tax [Abstract]		
Exchange differences on translation net of tax [Abstract]		
Total other comprehensive income, net of tax, exchange differences on translation	0	0
Debt instrument through other comprehensive income Net of tax [Abstract]		
Other comprehensive income, net of tax, Debt instrument through other comprehensive income	0	0
Cash flow hedges net of tax [Abstract]		
Total other comprehensive income, net of tax, cash flow hedges	0	0
Hedges of net investment in foreign operations net of tax [Abstract]		
Total other comprehensive income, net of tax, hedges of net investments in foreign operations	0	0
Change in value of time value of options net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of time value of options	0	0
Change in value of forward elements of forward contracts net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of forward elements of forward contracts	0	0
Change in value of foreign currency basis spreads net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of foreign currency basis spreads	0	0
Other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss [Abstract]		

Total other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	0	0
Financial assets measured at fair value through other comprehensive income net of tax [Abstract]		
Total other comprehensive income, net of tax, financial assets measured at fair value through other comprehensive income	0	0
Other comprehensive income that will be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will be reclassified to profit or loss, net of tax	0	0
Total other comprehensive income	156.25	11.04
Total comprehensive income	-10,250.29	-4,120.59
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Other comprehensive income before tax [Abstract]		
Total other comprehensive income	156.25	11.04
Total comprehensive income	-10,250.29	-4,120.59
Earnings per share explanatory [TextBlock]	Textual information (17) [See below]	
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -86.92	[INR/shares] -40.52
Total basic earnings (loss) per share	[INR/shares] -86.92	[INR/shares] -40.52
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -86.92	[INR/shares] -40.52
Total diluted earnings (loss) per share	[INR/shares] -86.92	[INR/shares] -40.52

Footnotes

(A) Purchases of traded goods

Textual information (17)

Earnings per share explanatory [Text Block]

Loss per equity share			
Basic and diluted loss per equity share (in Rs.)		(86.92)	(40.52)
Number of shares used in computing loss per equity share	2,01,28,357	8,74,70,061	

[400200] Statement of changes in equity

Statement of changes in equity [Table] **..(1)**

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

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-10,406.54	-4,131.63		-10,406.43
Changes in comprehensive income components	156.25	11.04		156.25
Total comprehensive income	-10,250.29	-4,120.59		-10,250.18
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Total deductions to reserves	0	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Increase (decrease) through other changes, equity	17,007.54	174.8		17,007.54
Other changes in equity, others	97.48	0		97.48
Total other changes in equity	17,105.02	174.8		17,105.02
Total increase (decrease) in equity	6,854.73	-3,945.79		6,854.84
Other equity at end of period	19,568.38	12,713.65	16,659.44	19,567.88

Statement of changes in equity [Table] **..(2)**

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

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Equity component of financial instrument [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-4,131.33		0	0
Changes in comprehensive income components	11.04			
Total comprehensive income	-4,120.29			
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Total deductions to reserves	0		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Increase (decrease) through other changes, equity	174.8		(A) -105.73	(B) -17.54
Other changes in equity, others	0			
Total other changes in equity	174.8		-105.73	-17.54
Total increase (decrease) in equity	-3,945.49		-105.73	-17.54
Other equity at end of period	12,713.04	16,658.53	38.2	143.93

(A) Conversion of compulsorily convertible preference shares into equity shares (105.69)

(B) Conversion of compulsorily convertible preference shares into equity shares (17.50)

Statement of changes in equity [Table] **..(3)**

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

Components of equity [Axis]	Equity component of financial instrument [Member]	Reserves [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		-10,406.43	-4,131.33	
Changes in comprehensive income components		156.25	11.04	
Total comprehensive income		-10,250.18	-4,120.29	
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Total deductions to reserves		0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings		0	0	
Increase (decrease) through other changes, equity		17,113.27	192.34	
Total other changes in equity		17,113.27	192.34	
Total increase (decrease) in equity		6,863.09	-3,927.95	
Other equity at end of period	161.47	19,432.2	12,569.11	16,497.06

Statement of changes in equity [Table] **..(4)**

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

Components of equity [Axis]	Capital reserves [Member]			Securities premium reserve [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		0
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Total deductions to reserves	0	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Increase (decrease) through other changes, equity				(A) 16,359.26
Total other changes in equity	0	0		16,359.26
Total increase (decrease) in equity	0	0		16,359.26
Other equity at end of period	-109.47	-109.47	-109.47	60,551.3

(A) Premium on fully paid up equity shares issued during the year 11,995.77
Premium on partly paid up equity shares issued during the year 4.68
Conversion of compulsorily convertible debentures into equity shares 4,473.69
Conversion of compulsorily convertible preference shares into equity shares 46.18
Share issue expenses (228.98)
Exercise of stock options 67.90

Statement of changes in equity [Table] **..(5)**

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

Components of equity [Axis]	Securities premium reserve [Member]		Employee stock options outstanding [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0		0	0
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Total deductions to reserves	0		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Increase (decrease) through other changes, equity	(A) 13.47		(B) 1,854.03	(C) 178.87
Total other changes in equity	13.47		1,854.03	178.87
Total increase (decrease) in equity	13.47		1,854.03	178.87
Other equity at end of period	44,192.04	44,178.57	2,998.07	1,144.04

(A)

Compulsorily convertible cumulative preference shares issued during the year	10,371.32
Optionally convertible preference shares issued during the year	58.32
Premium on equity shares issued during the year	476.63
Conversion of share warrants into equity shares	648.89
Share issue expenses	(116.70)

(B) Share based payments (equity settled) 2,245.30
Cash settlement of options (328.11)
Exercise of stock options (63.16)

(C) Share based payments 43.31
Exercise of stock options (53.00)

Statement of changes in equity [Table] **..(6)**

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

Components of equity [Axis]	Employee stock options outstanding [Member]	General reserve [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Total deductions to reserves		0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings		0	0	
Total other changes in equity		0	0	
Total increase (decrease) in equity		0	0	
Other equity at end of period	965.17	6.24	6.24	6.24

Statement of changes in equity [Table] **..(7)**

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

Components of equity [Axis]	Other funds [Member]			Retained earnings [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		-10,406.43
Changes in comprehensive income components				156.25
Total comprehensive income				-10,250.18
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Total deductions to reserves	0	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Increase (decrease) through other changes, equity				-1,100.02
Total other changes in equity	0	0		-1,100.02
Total increase (decrease) in equity	0	0		-11,350.2
Other equity at end of period	0	0	0	-44,013.94

Statement of changes in equity [Table] **..(8)**

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

Components of equity [Axis]	Retained earnings [Member]		Remeasurements of defined benefit plans [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-4,131.33		0	0
Changes in comprehensive income components	11.04		156.25	11.04
Total comprehensive income	-4,120.29		156.25	11.04
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Total deductions to reserves	0		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Increase (decrease) through other changes, equity	0			
Total other changes in equity	0		0	0
Total increase (decrease) in equity	-4,120.29		156.25	11.04
Other equity at end of period	-32,663.74	-28,543.45	177.64	21.39

Statement of changes in equity [Table] **..(9)**

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

Components of equity [Axis]	Remeasurements of defined benefit plans [Member]	Other retained earning [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		-10,406.43	-4,131.33	
Total comprehensive income		-10,406.43	-4,131.33	
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Total deductions to reserves		0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings		0	0	
Increase (decrease) through other changes, equity		(A) -1,100.02	0	
Total other changes in equity		-1,100.02	0	
Total increase (decrease) in equity		-11,506.45	-4,131.33	
Other equity at end of period	10.35	-44,191.58	-32,685.13	-28,553.8

(A) Conversion of compulsorily convertible debentures into equity shares (543.11)
Cash settlement of options (556.91)

Statement of changes in equity [Table] **..(10)**

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

Components of equity [Axis]	Money received against share warrants [Member]			Non-controlling interests [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		-0.11
Total comprehensive income				-0.11
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Total deductions to reserves	0	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Other changes in equity, others	(A) 97.48	0		
Total other changes in equity	97.48	0		0
Total increase (decrease) in equity	97.48	0		-0.11
Other equity at end of period	97.48	0	0	0.5

(A) Conversion of financial liability into equity 97.50

Statement of changes in equity [Table] **..(11)**

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

Components of equity [Axis]	Non-controlling interests [Member]	
	01/04/2020 to 31/03/2021	31/03/2020
Other equity [Abstract]		
Statement of changes in equity [Line items]		
Equity [Abstract]		
Changes in equity [Abstract]		
Comprehensive income [Abstract]		
Profit (loss) for period	-0.3	
Total comprehensive income	-0.3	
Other changes in equity [Abstract]		
Deductions to reserves [Abstract]		
Total deductions to reserves	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]		
Total appropriations for dividend, dividend tax and retained earnings	0	
Total other changes in equity	0	
Total increase (decrease) in equity	-0.3	
Other equity at end of period	0.61	0.91

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

	01/04/2021 to 31/03/2022
Disclosure of notes on changes in equity [TextBlock]	Textual information (18) [See below]

Textual information (18)

Disclosure of notes on changes in equity [Text Block]

13 Other equity	As at 31 March 2022	As at 31 March 2020
Equity component of compound financial instruments	38.20	143.93
(Compulsorily and optional convertible cumulative preference shares issued)		
Capital reserve	(109.47)	(109.47)
(Pursuant to acquisition of non-controlling interest in subsidiary)		
General reserve	6.24	6.24
(Pursuant to cancellation of ESOP scheme)		
Securities premium	60,551.30	44,192.04
(Amounts received on issue of shares in excess of the par value has been classified as securities premium)		
Employee stock option outstanding	2,998.07	1,144.04
(Reserve created towards share options issued to employees)		
Retained earnings	(44,191.58)	(32,685.13)
(Retained earnings comprise of the Groups's prior years' undistributed earnings after taxes)		
Other comprehensive income		

- Remeasurement of net defined benefit liability/asset	177.64	21.39
(Items of other comprehensive income consist of remeasurement of net defined benefit liability/asset)		
Money received against share warrants	97.50	-
(Money received against share warrants for which fixed number of equity shares to be allotted)		
Total attributable to owners of the Group	19,567.90	12,713.05
Non-controlling interest	0.50	0.61
(Attributable to Non-controlling interest)		
Total	19,568.40	12,713.66

[320000] Cash flow statement, indirect

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	-10,406.54	-4,131.63	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	775.81	746.49	
Adjustments for decrease (increase) in inventories	-776.49	-1,359.51	
Adjustments for decrease (increase) in trade receivables, current	15,096.9	-1,460.78	
Adjustments for decrease (increase) in other current assets	179.83	-516.44	
Adjustments for other financial assets, current	-623.6	-267.42	
Adjustments for increase (decrease) in trade payables, current	-16,585.07	2,420.34	
Adjustments for depreciation and amortisation expense	2,523.41	1,316.08	
Adjustments for provisions, current	138.18	370.13	
Adjustments for other financial liabilities, current	590.69	377.98	
Adjustments for interest income	221.72	18.35	
Adjustments for share-based payments	2,245.3	178.87	
Other adjustments to reconcile profit (loss)	(A) -67.62	(B) -39.8	
Other adjustments for non-cash items	(C) -240.36	0	
Total adjustments for reconcile profit (loss)	3,035.26	1,747.59	
Net cash flows from (used in) operations	-7,371.28	-2,384.04	
Income taxes paid (refund)	145.62	21.54	
Net cash flows from (used in) operating activities	-7,516.9	-2,405.58	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of property, plant and equipment	21.97	14.46	
Purchase of property, plant and equipment	1,967.21	1,233.27	
Purchase of other long-term assets	(D) 12,869.62	(E) 3,600	
Interest received	220.66	19.28	
Other inflows (outflows) of cash	(F) 13,492.98	(G) 3,427.11	
Net cash flows from (used in) investing activities	-1,101.22	-1,372.42	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	(H) 11,788.34	(I) 0.01	
Proceeds from issuing other equity instruments	128	0	
Payments of other equity instruments	80	0	
Proceeds from exercise of stock options	-885.02	0	
Proceeds from issuing debentures notes bonds etc	0	(J) 4,254.59	
Proceeds from borrowings	(K) 2,100	(L) 703.96	
Repayments of borrowings	(M) 1,653.16	(N) 321.57	
Payments of lease liabilities	(O) 1,497.78	(P) 356.83	
Interest paid	458.72	746.49	
Net cash flows from (used in) financing activities	9,441.66	3,533.67	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	823.54	-244.33	
Effect of exchange rate changes on cash and cash equivalents [Abstract]			
Effect of exchange rate changes on cash and cash equivalents	(Q) -30	0	
Net increase (decrease) in cash and cash equivalents	793.54	-244.33	
Cash and cash equivalents cash flow statement at end of period	836.67	43.13	287.46

Footnotes

(A) Allowances for expected credit loss (0.58)
Loss on sale of assets 14.09
Gain on sale of investments (net) (81.12)

(B) Allowances for expected credit loss 35.60
Loss on sale of assets 6.27
Gain on sale of investments (net) (81.67)

(C) Impact of termination of lease agreement as per Ind AS 116 (240.36)

(D) Investment in mutual funds and bonds

(E) Investment in mutual funds and bonds

(F) Proceeds on redemption of mutual funds and bonds 12,950.74
Investment in/(redemption of) fixed deposits, net 542.24

(G) Proceeds on redemption of mutual funds and bonds 4,062.25
Investment in/(redemption of) fixed deposits, net (635.14)

(H) Proceeds from issue of equity share

(I) Proceeds from issue of equity share

(J) Proceeds from non convertible debentures

(K) Proceeds from working capital loan from bank and financial institution 2,100.00

(L) Proceeds from loan from directors 703.96

(M) Repayment of loan from directors (703.97)
Repayment of non convertible debentures (349.20)
Repayment of working capital loan from financial institution (600.00)

(N)

(O) Payment of lease liabilities

(P) Payment of lease liabilities

(Q) To match closing cash balance

[610100] Notes - List of accounting policies

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

	01/04/2021 to 31/03/2022
Disclosure of significant accounting policies [TextBlock]	Textual information (19) [See below]

Textual information (19)

Disclosure of significant accounting policies [Text Block]

Reporting entity
Supermarket Grocery Supplies Private Limited (referred to as “the Company” or “SGSPL”) together with its subsidiaries (collectively referred to as the “Group”) is primarily involved in the business of trading of grocery and other household products. The Group is also engaged in the business of building, deploying and maintaining smart vending machines for selling groceries and other food items.

The Company is a private limited Company incorporated and domiciled in India and has its registered office at Bengaluru, Karnataka, India.

The Group comprises the following consolidated entity:

Name	Relationship	% Shareholding as on 31 March 2022	% Shareholding as on 31 March 2021
Delyver Retail Network Private Limited	Subsidiary	100.00%	100.00%
Savis Retail Network Private Limited	Subsidiary	100.00%	100.00%
Dailyninja Delivery Services Private Limited	Subsidiary	98.72%	98.72%
Innovative Retail Concepts Private Limited	Subsidiary	100.00%	-

Basis of preparation

Statement of compliance

These consolidated financial statements have been prepared in accordance with Indian Accounting Standards (Ind AS) as per the Companies (Indian Accounting Standards) Rules, 2015 notified under Section 133 of Companies Act, 2013, (‘the Act’) and other relevant provisions of the Act.

The group has incurred a net loss of Rs.10,406.54 million during the year ended 31 March 2022. While the group has registered significant growth in business over the years, it has also incurred significant losses to invest in growth. The holding company is also committed to extend financial support to its subsidiary companies to enable them to function as going concern. As per the management’s assessment of going concern, the group is expected to incur losses (including cash losses) in foreseeable future. These events or conditions along with other conditions such as accumulated losses of Rs 44,191.58 million as on date cast significant doubts on the group’s ability to continue as a going concern.

The group’s management has considered the above indicators, its current performance, future business plans and future cash flow projections based on which it has carried out an assessment of its going concern assumption and believe that going concern assumption is appropriate for the preparation of the financial statements Accordingly, these consolidated financial statements have been prepared on a going concern basis and do not include any adjustments relating to recoverability and classification of assets and liabilities that may be necessary if the group is unable to continue as a going concern.

1. The net worth of the Group as at 31 March 2022 is Rs 19,666.86 million. The holding company has the ability and intent to call the remaining amount of its party paid up equity shares amounting to Rs 4,751.62 million in the financial year 2022-23.

2. The group has unutilized credit facilities from banks amounting to Rs 5,000 million which is likely to be renewed without any additional terms and condition.

3. The group is in discussions with its existing bank for additional line of credit and has received an expression of interest from the bank in this regard.

Based on the Management’s future business plans, ability to raise funds from its parent company/banks and unutilized credit facilities from banks which are in place, the Management believes that the going concern assumption is appropriate.

The consolidated financial statements were authorized for issue by the Holding Company’ Board of Directors on 29 April 2022.

Details of the Group’s accounting policies are included in Note 3.

Basis of preparation (continued)

Functional and presentation currency

These consolidated financial statements are presented in Rs. in millions, which is also the Group’s functional currency.

Basis of measurement

The consolidated financial statements have been prepared on the historical cost basis except for the following items:

Items	Measurement basis
Certain financial assets	Fair value
Employee Stock Option Plan and Stock Appreciation Rights	Fair value
Net defined benefit liability	Present value of defined benefit obligations

Use of estimates and judgements

The preparation of the consolidated financial statements in conformity with Ind AS requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income, expenses and disclosure of contingent liabilities. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on a periodic basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected. In particular, information about significant areas of estimation, uncertainty and critical judgements in applying accounting policies that have the most significant effect on the amounts recognized in the consolidated financial statements is included in the following notes:

Impairment of financial assets: The Group assesses on a forward-looking basis, the expected credit losses associated with its assets carried at amortised cost.
Leases: The Group considers all the extension-options under the commercial contracts for determining the lease-term which forms the basis for the measurement of right-of-use assets and the corresponding lease-liability.

All assets and liabilities are classified into current and non-current.

Assets

An asset is classified as current when it satisfies any of the following criteria:

it is expected to be realised in, or is intended for sale or consumption in, the Group’s normal operating cycle;
b) it is held primarily for the purpose of being traded;
c) it is expected to be realised within 12 months after the reporting date;
d) or it is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting date.

Current assets include the current portion of non-current financial assets.

All other assets are classified as non-current.
Basis of preparation (continued)

D. Use of estimates and judgements (continued)

Liabilities

A liability is classified as current when it satisfies any of the following criteria:

a) it is expected to be settled in the Group’s normal operating cycle;
b) it is held primarily for the purpose of being traded;
c) it is due to be settled within 12 months after the reporting date; or
d) the Group does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

Current liabilities include current portion of non-current financial liabilities.

All other liabilities are classified as non-current.

Operating cycle

Operating cycle is the time between the acquisition of assets for processing and their realization in cash or cash equivalents with a period of

12 months.

Measurement of fair values

A number of the Group's accounting policies and disclosures require the measurement of fair values, for both financial and non-financial assets and liabilities.

The Group has an established control framework with respect to the measurement of fair values. Significant valuation issues, if any, are reported to the Group's management.

Fair values are categorized into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows:

Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.
Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).
Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs)

When measuring the fair value of an asset or a liability, the Group uses observable market data as far as possible. If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

The Group recognizes transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

Further information about the assumptions made in measuring fair values is included in the following notes:

Note 32 – share based payment arrangements; and
Note 34 – financial instruments.

Basis of preparation (continued)

COVID-19

On account of the Covid 19 pandemic, the Indian Central Government had imposed a nationwide stringent lockdown on 23 March 2020. The lockdown was in force till 31 May 2020. State-wise relaxations were introduced on a gradual basis from 1 June 2020. However, during the period of lockdown and even subsequently, the Group has not been severely affected, since it deals largely with sale of essential products. The Group has considered the possible effects that may result from COVID-19 on the carrying amounts of financial assets, receivables, inventories, property plant and equipment, intangibles as well as on liabilities accrued and the going concern assumption. In developing the assumptions considering the possible future uncertainties in the economic conditions because of this pandemic, the Group has used internal and external information. Having reviewed the underlying data and based on current estimates, the Group does not expect any material impact on the carrying amount of its assets and liabilities. The Group also does not expect any impact on the classification of its assets and liabilities. The impact of COVID-19 on the Group's financial statements may differ from that estimated as at the date of approval of these financial statements and the Group will continue to closely monitor any material changes to future economic conditions. The Group has also evaluated the impact of the same on the credit risk, liquidity risk, market risk, and interest risk and does not foresee any material impact.

Significant accounting policies

Financial instruments

Recognition and initial measurement

Trade receivables and debt securities issued are initially recognised when they are originated. All other financial assets and financial liabilities are initially recognised when the Group becomes a party to the contractual provisions of the instrument.

A financial asset or financial liability is initially measured at fair value plus, for an item not at fair value through profit and loss (FVTPL), transaction costs that are directly attributable to its acquisition or issue.

Classification and subsequent measurement

Financial assets

On initial recognition, a financial asset is classified as measured at amortised cost, FVOCI or Fair Value Through Profit or Loss (FVTPL).

Financial assets are not reclassified subsequent to their initial recognition, except if and in the period the Group changes its business model for managing financial assets.

A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated as at FVTPL:

the asset is held within a business model whose objective is to hold assets to collect contractual cash flows; and
the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

On initial recognition of an equity investment that is not held for trading, the Group may irrevocably elect to present subsequent changes in the investment's fair value in OCI (designated as FVOCI – equity investment). This election is made on an investment by investment basis.

Significant accounting policies (continued)

Financial instruments (continued)

Classification and subsequent measurement (continued)

All financial assets not classified as measured at amortised cost of FVOCI as described above are measured at FVTPL. This includes all derivative financial assets. On initial recognition, the Group may irrevocably designate a financial asset that otherwise meets the requirements to be measured at amortised cost or at FVOCI as at FVTPL if doing so eliminates or significantly reduces an accounting mismatch that would otherwise arise.

Financial assets: Business model assessment

The Group makes an assessment of the objective of the business model in which a financial asset is held at a portfolio level because this best reflects the way the business is managed and information is provided to management. The information considered includes:

the stated policies and objectives for the portfolio and the operation of those policies in practice. These include whether management's strategy focuses on earning contractual interest income, maintaining a particular interest rate profile, matching the duration of the financial assets to the duration of any related liabilities or expected cash outflows or realising cash flows through the sale of the assets;

how the performance of the portfolio is evaluated and reported to the Group's management;
the risks that affect the performance of the business model (and the financial assets held within that business model) and how those risks are managed; and
the frequency, volume and timing of sales of financial assets in prior periods, the reasons for such sales and expectations about future sales activity.

Financial assets that are held for trading or are managed and whose performance is evaluated on a fair value basis are measured at FVTPL.

Financial assets: Assessment whether contractual cash flows are solely payments of principal and interest

For the purpose of this assessment, 'principal' is defined as the fair value of the financial asset on initial recognition. 'Interest' is defined as consideration for the time value of money and for the credit risk associated with the principal amount outstanding during a particular period of time and for other basic lending risks and costs (e.g. liquidity risks and administrative costs), as well as a profit margin.

In assessing whether the contractual cash flows are solely payments of principal and interest, the Group considers the contractual terms of the instrument. This includes assessing whether the financial asset contains a contractual term that could change the timing or amount of contractual cash flows such that it would not meet this condition. In making this assessment, the Group considers:

contingent events that would change the amount or timing of cash flows;
terms that may adjust the contractual coupon rate, including variable interest rate features;
prepayment and extension features; and
terms that limit the Group's claim to cash flows from specified assets (e.g. non-recourse features)

Significant accounting policies (continued)

Financial instruments (continued)

Financial assets: Subsequent measurement and gains and losses

Financial assets at FVTPL	These assets are subsequently measured at fair value. Net gains and losses, including any interest or dividend income, are recognised in the statement of profit or loss.
Financial assets at amortised cost	These assets are subsequently measured at amortised cost using the effective interest method. The amortised cost is reduced by impairment losses. Interest income and impairment are recognised in the statement of profit or loss. Any gain or loss on derecognition is recognised in the statement of profit or loss.
Equity investments at FVOCI	These assets are subsequently measured at fair value. Dividends are recognised as income in the statement of profit or loss unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains or losses are recognised in OCI and are not reclassified to the statement of profit or loss.

Financial liabilities: Classification, subsequent measurement and gains and losses

Financial liabilities are classified as measured at amortised cost or FVTPL. A financial liability is classified as at FVTPL if it is classified as held-for-trading, or it is a derivative or it is designated as such on initial recognition. Financial liabilities at FVTPL are measured at fair value and net gains and losses, including any interest expense, are recognised in the statement of profit or loss. Other financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense is recognised in the statement of profit or loss. Any gain or loss on derecognition is also recognised in the statement of profit or loss.

Derecognition

Financial assets

The Group derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Group neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset.

If the Group enters into transactions whereby it transfers assets recognised on its balance sheet,but retains either all or substantially all of the risks and rewards of the transferred assets, the transferred assets are not derecognised.

Financial liabilities

The Group derecognises a financial liability when its contractual obligations are discharged or cancelled, or expire.

The Group also derecognises a financial liability when its terms are modified and the cash flows under the modified terms are substantially different. In this case, a new financial liability based on the modified terms is recognised at fair value. The difference between the carrying amount of the financial liability extinguished and the new financial liability with modified terms is recognised in the statement of profit or loss.

Significant accounting policies (continued)

Financial instruments (continued)

Offsetting

Financial assets and financial liabilities are offset and the net amount presented in the balance sheet when, and only when, the Group currently has a legally enforceable right to set off the amounts and it intends either to settle them on a net basis or to realise the asset and settle the liability simultaneously.

Compound financial instruments

Compound financial instruments issued by the Group comprise compulsorily convertible cumulative preference shares denominated in Rs. that can be converted to equity shares at the option of the holder, when the number of shares to be issued is fixed and does not vary with changes in fair value.

The liability component of a compound financial instrument is initially recognised at the fair value of a similar liability that does not have an equity conversion option. The equity component is initially recognised at the difference between the fair value of the compound financial instruments as a whole and the fair value of the liability component.

Subsequent to initial recognition, the liability component of a compound financial instrument is measured at fair value through the statement of profit and loss.

Business Combination

Business combinations (other than common control business combinations) on or after 1 April 2015

As part of transition to Ind AS, the Group has elected to apply the relevant Ind AS, viz. Ind AS 103, Business Combinations , to the business combination that occurred after 1 April 2015. In accordance with Ind AS 103, the Group accounts for this business combination, using the acquisition method when control is transferred to the Group (see note 3b(i)). The consideration transferred for the business combination is generally measured at fair value as at the date the control is acquired (acquisition date), as are the net identifiable assets acquired. Any goodwill that arises is tested annually for impairment. Transaction costs are expensed as incurred, except to the extent related to debt or equity securities.

The consideration transferred does not include amounts related to the settlement of pre-existing relationships with the acquiree. Such amounts are generally recognised in profit and loss.

Any contingent consideration is measured at fair value at the date of acquisition. If an obligation to pay contingent consideration that meets the definition of a financial instrument is classified as equity, then it is not re-measured subsequently and settlement is accounted for within equity. Other contingent consideration is re-measured at fair value at each reporting date and changes in the fair value of the contingent consideration are recognised in profit and loss.

Subsidiaries

Subsidiaries are entities controlled by the Group. The Group controls an entity when it is exposed to, or has right to, variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. The financial statements of subsidiaries are included in the consolidated financial statements from the date on which control commences until the date on which control ceases.

Significant accounting policies (continued)

Business Combination (continued)

Non-controlling interest (“NCI”)

NCI are measured at their proportionate share of the acquirees’ net identifiable assets at the date of acquisition. Changes in the Group’s interest in the subsidiary that do not result in a loss of control are accounted for as equity transactions.

Transactions eliminated on consolidation

Intra-group balances and transactions, and any unrealised income and expenses arising from intra-group transactions, are eliminated. Unrealised losses are eliminated in the same way as unrealised gains, but only to the extent that there is no evidence of impairment.

Property, plant and equipment

Recognition and measurement

Items of property, plant and equipment, are measured at cost, less accumulated depreciation and accumulated impairment losses, if any.

Cost of an item of property, plant and equipment comprises its purchase price, including non-refundable purchase taxes, after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.

Recognition and measurement (continued)

The cost of a self-constructed item of property, plant and equipment comprises the cost of materials and direct labour, any other costs directly attributable to bringing the item to working condition for its intended use, and estimated costs of dismantling and removing the item and restoring the site on which it is located.
If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted for as separate items (major components) of property, plant and equipment.

Any gain or loss on disposal of an item of property, plant and equipment is recognized in the statement of profit or loss.

Advance paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances under other non-current assets and the cost of the assets not put to use before such date are disclosed under ‘capital work-in-progress’.

Subsequent expenditure

Subsequent expenditure is capitalised only if it is probable that the future economic benefits associated with the expenditure will flow to the Group.

Depreciation

Depreciation is calculated on cost of items of property, plant and equipment less their estimated residual values over their estimated useful lives using the straight-line method and is generally recognised in the statement of profit or loss.

Significant accounting policies (continued)

Property, plant and equipment (continued)

The useful lives of items of property, plant and equipment for the current and comparative periods are as follows:

Asset	Useful life
Computers, servers and accessories	3 years
Plant and machinery	1 to 15 years
Office equipment	3 to 15 years
Furniture and fixtures	3 to 10 years
Leasehold improvement	Useful life or lease term, whichever is shorter
Vehicles	8 years

Based on technical evaluation and consequent advice, the management believes that its estimates of useful lives as given above best represent the period over which management expects to use these assets, which is different, in certain cases, from the useful lives as prescribed under Part C of Schedule II of the Companies Act, 2013.

Depreciation method, useful lives and residual values are reviewed at each financial year-end and adjusted if appropriate.

Depreciation on additions (disposals) is provided on a pro-rata basis i.e. from (up to) the date on which asset is ready for use (disposed of).

Goodwill and other intangible assets

Goodwill

Goodwill represents the cost of business acquired in excess of the Group’s interest in the net fair value of identifiable assets, liabilities and contingent liabilities of the acquiree. When the net fair value of the identifiable assets, liabilities and contingent liabilities acquired exceed the cost of business acquisition, a gain is recognised immediately in the net profit in the consolidated statement of profit or loss. Goodwill is measured at cost less accumulated impairment losses.

Goodwill is tested for impairment annually, at the end of each financial year.

Intangible assets

Recognition and measurement

Other intangible assets including those acquired by the Group in a business combination are initially measured at cost. Such intangible assets are subsequently measured at cost less accumulated amortisation and any accumulated impairment losses.

Subsequent expenditure

Subsequent expenditure is capitalised only when it increases the future economic benefits embodied in the specific asset to which it relates. All other expenditure is recognised in the statement of profit or loss as incurred.

Amortisation

Amortisation is calculated to write off the cost of intangible assets less their estimated residual values over their estimated useful lives using the straight line method, and is included in depreciation and amortisation in Statement of Profit and Loss.

Significant accounting policies (continued)

d. Goodwill and other intangible assets (continued)

The estimated useful lives are as follows:

Computer software 3 years
Intellectual property rights 3 years
Brand 3 years

IT platform 3 years
Trademark 3 years
Patents 3 years
Milk Partner relationship 5 years
Customer relation 5 years

Amortisation method, useful lives and residual values are reviewed at the end of each financial year and adjusted if appropriate.

Leases

The Group applies Ind AS 116 using the modified retrospective approach. The Group at the inception of a contract, assesses whether a contract, is or contains a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Ind AS 116 introduces a single balance sheet lease accounting model for lessees. A lessee recognises a right-of-use asset representing its right to use the underlying asset and a lease liability representing its obligation to make lease payments. The Group has elected not to recognise right-of-use of assets and lease liabilities for short term leases that have a lease term of 12 months or less and leases of low value assets. The Group recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term. Lessor accounting remains similar to the accounting under the previous standard i.e. lessor continues to classify leases as finance or operating lease. This policy is applied to contracts entered into, or changed, on or after 1 April 2019. For contracts entered into before 1 April 2019, the determination of whether an arrangement is, or contains a lease is based on the substance of the arrangement at the inception of the lease. The arrangement is, or contains, a lease if fulfilment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset or assets, even if that right is not explicitly specified in an arrangement.

As a lessee:
The Group recognises a right-of-use asset and a lease liability at the lease commencement date. The right of use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct cost incurred and an estimate of cost to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received.

The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life or the end of the lease term. The estimated useful life of the right-of-use assets are determined on the same basis as those of property, plant and equipment. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain remeasurements of the lease liability.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the Group's incremental borrowing rate.

Significant accounting policies (continued)

Leases (Continued)

The lease payments include fixed payments, variable lease payments, residual value guarantees, exercise price of a purchase option where the Group is reasonably certain to exercise that option and payment of penalties for terminating the lease, if the lease term reflects the lessee exercising an option to terminate the lease. Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification, or if there are changes in in-substance fixed payments. When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset, or profit and loss if the right-of-use asset is already reduced to zero.

In the comparative period, leases in which a significant portion of the risks and rewards of ownership was not transferred to the Group as lessee was classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) was charged to profit or loss on a straight-line basis over the period of the lease unless the payments was structured to increase in line with expected general inflation to compensate for the lessor’s expected inflationary cost increases.

The Group has used the practical expedient, when applying Ind AS 116 to leases previously classified as operating leases under Ind AS 17 and therefore, has not reassessed whether a contract, is or contains a lease, at the date of initial application, relied on its assessment of whether leases are onerous, applying Ind AS 37 immediately before the date of initial application as an alternative to performing an impairment review, excluded initial direct costs from measuring the right of use asset at the date of initial application and used hindsight when determining the lease term if the contract contains options to extend or terminate the lease.

Inventories

Inventories are measured at the lower of cost and net realisable value. The cost of inventories is based on the weighted average formula, and includes expenditure incurred in acquiring the inventories and other costs incurred in bringing them to their present location and condition.

Net realisable value is the estimated selling price in the ordinary course of business, less the estimated selling expenses.

The comparison of cost and net realisable value is made on an item-by-item basis.

Impairment

Impairment of financial assets

In accordance with Ind AS 109, the Group applies expected credit loss (“ECL”) model for measurement and recognition of impairment loss on financial assets measured at amortised cost.

Loss allowance for trade receivables with no significant financing component is measured at an amount equal to lifetime ECL. For all other financial assets, ECL are measured at an amount equal to the 12-month ECL, unless there has been a significant increase in credit risk from initial recognition in which case those are measured at lifetime ECL.

Loss allowance for financial assets measured at amortised cost are deducted from gross carrying amount of the assets.

When determining and estimating estimated credit losses of a financial asset, the Group considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on the Group's historical experience and including forward looking information.

Significant accounting policies (continued)

g. Impairment (continued)

Measurement of expected credit losses
Expected credit losses are a probability weighted estimate of credit losses. Credit losses are measured as the present value of all cash shortfalls (i.e. the difference between the cash flows due to the Group in accordance with the contract and the cash flows that the Group expects to receive).

Presentation of allowance for expected credit losses in the balance sheet
Loss allowances for financial assets measured at amortised cost are deducted from the gross carrying amount of the assets.

Write-off
The gross carrying amount of a financial asset is written off (either partially or in full) to the extent that there is no realistic prospect of recovery. This is generally the case when the Group determines that the debtor does not have assets or sources of income that could generate sufficient cash flows to repay the amounts subject to the write off.

Impairment of non-financial assets
The Group's non-financial assets, other than inventories and deferred taxes, are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, the Group estimates the recoverable amount of the asset. For an asset or group of assets that does not generate largely independent cash inflows, the recoverable amount is determined for the cash generating unit to which the asset belongs. The recoverable amount of a CGU is higher of its 'Value in Use' and 'Fair Value less Costs to Sell'. 'Value in Use' is based on estimated future cash flows, discounted to their present value using a pre-tax discounting rate that reflects current market assessments of the time value of money and the risk specific to the CGU. If such recoverable amount of the asset or the recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognised in the Statement of Profit and Loss. If at the balance sheet date, there is an indication that if a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount subject to a maximum of depreciable historical cost. An impairment loss is reversed only to the extent that the carrying amount of the asset does not exceed the net book value that would have been determined; if no impairment loss had been recognised.

Employee benefits

Short-term employee benefits

Employee benefits payable wholly within 12 months of receiving employee services are classified as short-term employee benefits. These benefits include salaries and wages, bonus and ex-gratia. Short-term employee benefit obligations are measured on an undiscounted basis and are expensed as the relative service is provided. A liability is recognised for the amount expected to be paid if the Group has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee, and the amount of obligation can be estimated reliably.

Share-based payment transactions

The grant date fair value of equity settled share-based payment awards granted to employees is recognised as an employee expense, with a corresponding increase in equity, over the period that the employees unconditionally become entitled to the awards. The amount recognised as expense is based on the estimate of the number of awards for which the related service is expected to be met, such that the amount ultimately recognised as an expense is based on the number of awards that do meet the related service conditions at the vesting date. There are no share-based payment awards with non-vesting conditions.

Significant accounting policies (continued)

Employee benefits (continued)

The fair value of the amount payable to employees in respect of Stock Appreciation Rights ('SARs'), which are settled in cash, is recognised as an expense with a corresponding increase in liabilities, over the period during which the employees become unconditionally entitled to payment. The liability is remeasured at each reporting date and at settlement date based on the fair value of the SARs. Any changes in the liability are recognised in profit or loss.

Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into a separate entity and will have no legal or constructive obligation to pay further amounts. The Group makes specified monthly contributions towards Government administered provident fund scheme. Obligations for contributions to defined contribution plans are recognised as an employee benefit expense in the statement of profit or loss in the periods during which the related services are rendered by employees.

Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in future payments is available.

Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan. The Group's gratuity benefit scheme is a defined benefit plan. The Group's net obligation in respect of defined benefit plans is calculated separately for each plan by estimating the amount of future benefit that employees have earned in the current and prior periods, discounting that amount and deducting the fair value of any plan assets.

The calculation of defined benefit obligation is performed annually by a qualified actuary using the projected unit credit method. Re-measurements of the net defined benefit liability, which comprise actuarial gains and losses, the return on plan assets (excluding interest) and the effect of the asset ceiling (if any, excluding interest), are recognised in OCI. The Group determines the net interest expense on the net defined benefit liability for the period by applying the discount rate used to measure the defined benefit obligation at the beginning of the annual period to the then-net defined benefit liability, taking into account any changes in the net defined benefit liability during the period as a result of contributions and benefit payments. Net interest expense and other expenses related to defined benefit plans are recognised in the statement of profit or loss.

Provisions (other than for employee benefits) and contingent liabilities

A provision is recognised if, as a result of a past event, the Group has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows (representing the best estimate of the expenditure required to settle the present obligation at the balance sheet date) at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The unwinding of the discount is recognised as finance cost. Expected future operating losses are not provided for.

When no reliable estimate can be made, a disclosure is made as a contingent liability. A disclosure for a contingent liability is also made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

Significant accounting policies (continued)

i. Provisions (other than for employee benefits) and contingent liabilities (continued)

Onerous contracts

A contract is considered to be onerous when the expected economic benefits to be derived by the Group from the contract are lower than the unavoidable cost of meeting its obligations under the contract. The provision for an onerous contract is measured at the present value of the lower of the expected cost of terminating the contract and the expected net cost of continuing with the contract. Before such a provision is made, the Group recognises any impairment loss on the assets associated with that contract.

Revenue

The Group recognises revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. A 5-step approach is used to recognise revenue as below:

Step 1: Identify the contract(s) with a customer
Step 2: Identify the performance obligation in contract
Step 3: Determine the transaction price
Step 4: Allocate the transaction price to the performance obligations in the contract
Step 5: Recognise revenue when (or as) the entity satisfies a performance obligation

Contract assets are recognised when there is excess of revenue earned over billings on contracts. Contract assets are classified as unbilled revenue (only act of invoicing is pending) when there is unconditional right to receive cash, and only passage of time is required, as per contractual terms. Unearned and deferred revenue ("contract liability") is recognised when there is billings in excess of revenues.

Sale of traded products

Revenue is recognised when a customer obtains control of the goods which is mainly upon delivery at the customer premises. Revenue is measured at fair value of the consideration received or receivable, after deduction of any trade discounts, volume rebates and any taxes or duties collected on behalf of the government which are levied on sales such as goods and services tax, etc. For certain contracts that permit the customer to return an item, revenue is recognised to the extent that it is probable that a significant reversal in the amount of cumulative revenue recognised will not occur. As a consequence, for those contracts for which the Group is unable to make a reasonable estimate of return, revenue is recognised sooner than when the return period lapses or a reasonable estimate can be made. A refund liability and an asset for recovery is recognised for these contracts and presented separately in the balance sheet.

Advertisement income

The Group derives revenue from advertisements hosted on its mobile based application and website. Revenue from advertisement income is recognized over the period of time.

Lease rentals from operating lease arrangements

Leases in which the Group as a lessor does not transfer substantially all the risks and rewards of ownership of the asset are classified as operating leases. Lease income from operating leases is recognised in the statement of profit and loss on a straight-line basis over the lease term, unless another systematic basis is more representative of the time pattern in which use benefit derived from the leased asset is diminished.

Significant accounting policies (continued)

Revenue (continued)

Recognition of interest income, dividend income or expense

Dividend income is recognized in the statement of profit or loss on the date on which the right to receive payment is established.

Interest income or expense is recognized using the effective interest method.

The ‘effective interest rate’ is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument to:
the gross carrying amount of the financial asset; or
the amortised cost of the financial liability.

In calculating interest income and expense, the effective interest rate is applied to the gross carrying amount of the asset (when the asset is not credit-impaired) or to the amortised cost of the liability. However, for financial assets that have become credit-impaired subsequent to initial recognition, interest income is calculated by applying the effective interest rate to the amortised cost of the financial asset. If the asset is no longer credit-impaired, then the calculation of interest income reverts to the gross basis.

Income tax

Income tax comprises current and deferred tax. It is recognized in the statement of profit or loss except to the extent that it relates to a business combination or an item recognized directly in equity or in other comprehensive income.

Current tax

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. Minimum Alternate Tax (MAT) under the provisions of the Income Tax Act is recognized as current tax in the statement of profit or loss. The amount of current tax reflects the best estimate of the tax amount expected to be paid or received after considering the uncertainty, if any, related to income taxes. It is measured using tax rates (and tax laws) enacted or substantively enacted by the reporting date.

Current tax assets and current tax liabilities are offset only if there is a legally enforceable right to set off the recognized amounts, and it is intended to realise the asset and settle the liability on a net basis or simultaneously.

Deferred tax

Deferred tax is recognized in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the corresponding amounts used for taxation purposes. Deferred tax is also recognized in respect of carried forward tax losses and tax credits. Deferred tax is not recognized for:

temporary differences arising on the initial recognition of assets or liabilities in a transaction that is not a business combination and that affects neither accounting nor taxable profit or loss at the time of the transaction;
temporary differences related to investments in subsidiary, associate and joint arrangement to the extent that the Group is able to control the timing of the reversal of the temporary differences and it is probable that they will not reverse in the foreseeable future; and
taxable temporary differences arising on the initial recognition of goodwill.

Significant accounting policies (continued)

Income tax

Deferred tax assets are recognized to the extent that it is probable that future taxable profits will be available against which they can be used. The existence of unused tax losses is strong evidence that future taxable profit may not be available. Therefore, in case of a history of recent losses, the Group recognizes a deferred tax asset only to the extent that it has sufficient taxable temporary differences or there is convincing other evidence that sufficient taxable profit will be available against which such deferred tax asset can be realized. Deferred tax assets – unrecognized or recognized, are reviewed at each reporting date and are recognized/reduced to the extent that it is probable/no longer probable respectively that the related tax benefit will be realized.

Deferred tax is measured at the tax rates that are expected to apply to the period when the asset is realized or the liability is settled, based on the laws that have been enacted or substantively enacted by the reporting date.

The measurement of deferred tax reflects the tax consequences that would follow from the manner in which the Group expects, at the reporting date, to recover or settle the carrying amount of its assets and liabilities.

Deferred tax assets and liabilities are offset if there is a legally enforceable right to offset current tax liabilities and assets, and they relate to income taxes levied by the same tax authority on the same taxable entity, or on different tax entities, but they intend to settle current tax liabilities and assets on a net basis or their tax assets and liabilities will be realized simultaneously.

Foreign currency transactions

Foreign exchange transactions are recorded using the exchange rates prevailing on the dates of the respective transactions.

Monetary assets and liabilities denominated in foreign currencies are translated into the functional currency at the exchange rates at the balance sheet date. Non-monetary assets and liabilities that are measured at fair value in a foreign currency are translated into the functional currency at exchange rates when the fair value was determined. Non-monetary assets and liabilities that are measured based on historical cost in a foreign currency are translated at the date of transition. Exchange differences are recognized in the Statement of Profit and Loss.

Earnings/(loss) per share

The basic earnings / (loss) per share ('EPS') is computed by dividing the net profit / (loss) after tax for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. The number of shares used in computing diluted earnings per share comprises the weighted average number of shares considered for deriving basic earnings per share and also the weighted average number of equity shares that could have been issued on the conversion of all dilutive potential equity shares. Dilutive potential equity shares are deemed converted as of the beginning of the period unless issued at a later date. In computing dilutive earning per share, only potential equity shares that are dilutive i.e. which reduces earnings per share or increases loss per share are included.

Cash flow statement

Cash flows are reported using the indirect method, whereby net profit / (loss) before tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Group are segregated based on the available information.

Significant accounting policies (continued)

Government grants

Government grants are recognized where there is reasonable assurance that the grant will be received and all attached conditions. When the grant relates to revenue, it is recognised in the statement of profit and loss on a systematic basis over the periods to which they relate. When the grant relates to an asset, it is treated as deferred income and recognised in the statement of profit and loss on a systematic basis over the useful life of the asset.

Recent Indian Accounting Standards (Ind AS)
Ministry of Corporate Affairs ("MCA") notifies new standard or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. On March 23, 2022, MCA amended the Companies (Indian Accounting Standards) Amendment Rules, 2022, applicable from April 1st, 2022, as below:
Ind AS 103 – Reference to Conceptual Framework
The amendments specifiy that to qualify for recognition as part of applying the acquisition method, the identifiable assets acquired and liabilities assumed must meet the definitions of assets and liabilities in the Conceptual Framework for Financial Reporting under Indian Accounting Standards (Conceptual Framework) issued by the Institute of Chartered Accountants of India at the acquisition date. These changes do not significantly change the requirements of Ind AS 103. The Group does not expect the amendment to have any significant impact in its consolidated financial statements.
Ind AS 16 – Proceeds before intended use
The amendments mainly prohibit an entity from deducting from the cost of property, plant and equipment amounts received from selling items produced while the company is preparing the asset for its intended use. Instead, an entity will recognise such sales proceeds and related cost in profit or loss. The Group does not expect the amendments to have any impact in its recognition of its property, plant and equipment in its consolidated financial statements.
Ind AS 37 – Onerous Contracts - Costs of Fulfilling a Contract
The amendments specify that that the 'cost of fulfilling' a contract comprises the 'costs that relate directly to the contract'. Costs that relate directly to a contract can either be incremental costs of fulfilling that contract (examples would be direct labour, materials) or an allocation of other costs that relate directly to fulfilling contracts. The amendment is essentially a clarification and the Group does not expect the amendment to have any significant impact in its consolidated financial statements.
Ind AS 109 – Annual Improvements to Ind AS (2021)
The amendment clarifies which fees an entity includes when it applies the '10 percent' test of Ind AS 109 in assessing whether to derecognise a financial liability. The Group does not expect the amendment to have any significant impact in its consolidated financial statements.
Ind AS 106 – Annual Improvements to Ind AS (2021)
The amendments remove the illustration of the reimbursement of leasehold improvements by the lessor in order to resolve any potential confusion regarding the treatment of lease incentives that might arise because of how lease incentives were described in that illustration. The Group does not expect the amendment to have any significant impact in its consolidated financial statements.

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (20) [See below]	Textual information (21) [See below]
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Disclosure of significant accounting policies [TextBlock]	Textual information (22) [See below]	

Textual information (20)

Statement of Ind AS compliance [Text Block]

Statement of compliance

These consolidated financial statements have been prepared in accordance with Indian Accounting Standards (Ind AS) as per the Companies (Indian Accounting Standards) Rules, 2015 notified under Section 133 of Companies Act, 2013, (‘the Act’) and other relevant provisions of the Act.

The group has incurred a net loss of Rs.10,406.54 million during the year ended 31 March 2022. While the group has registered significant growth in business over the years, it has also incurred significant losses to invest in growth. The holding company is also committed to extend financial support to its subsidiary companies to enable them to function as going concern. As per the management’s assessment of going concern, the group is expected to incur losses (including cash losses) in foreseeable future. These events or conditions along with other conditions such as accumulated losses of Rs 44,191.58 million as on date cast significant doubts on the group’s ability to continue as a going concern.

The group’s management has considered the above indicators, its current performance, future business plans and future cash flow projections based on which it has carried out an assessment of its going concern assumption and believe that going concern assumption is appropriate for the preparation of the financial statements Accordingly, these consolidated financial statements have been prepared on a going concern basis and do not include any adjustments relating to recoverability and classification of assets and liabilities that may be necessary if the group is unable to continue as a going concern.

1. The net worth of the Group as at 31 March 2022 is Rs 19,666.86 million. The holding company has the ability and intent to call the remaining amount of its party paid up equity shares amounting to Rs 4,751.62 million in the financial year 2022-23.

2. The group has unutilized credit facilities from banks amounting to Rs 5,000 million which is likely to be renewed without any additional terms and condition.

3. The group is in discussions with its existing bank for additional line of credit and has received an expression of interest from the bank in this regard.

Based on the Management’s future business plans, ability to raise funds from its parent company/banks and unutilized credit facilities from banks which are in place, the Management believes that the going concern assumption is appropriate.

The consolidated financial statements were authorized for issue by the Holding Company’ Board of Directors on 29 April 2022.

Details of the Group’s accounting policies are included in Note 3.

Textual information (21)

Statement of Ind AS compliance [Text Block]

Statement of compliance

These consolidated financial statements have been prepared in accordance with Indian Accounting Standards (Ind AS) as per the Companies (Indian Accounting Standards) Rules, 2015 notified under Section 133 of Companies Act, 2013, (‘the Act’) and other relevant provisions of the Act.

The consolidated financial statements were authorized for issue by the Holding Company’ Board of Directors on 29 November 2021.

Details of the Group’s accounting policies are included in Note 3.

Textual information (22)

Disclosure of significant accounting policies [Text Block]

Reporting entity
Supermarket Grocery Supplies Private Limited (referred to as “the Company” or “SGSPL”) together with its subsidiaries (collectively referred to as the “Group”) is primarily involved in the business of trading of grocery and other household products. The Group is also engaged in the business of building, deploying and maintaining smart vending machines for selling groceries and other food items.

The Company is a private limited Company incorporated and domiciled in India and has its registered office at Bengaluru, Karnataka, India.

The Group comprises the following consolidated entity:

Name	Relationship	% Shareholding as on 31 March 2022	% Shareholding as on 31 March 2021
Delyver Retail Network Private Limited	Subsidiary	100.00%	100.00%
Savis Retail Network Private Limited	Subsidiary	100.00%	100.00%
Dailyninja Delivery Services Private Limited	Subsidiary	98.72%	98.72%
Innovative Retail Concepts Private Limited	Subsidiary	100.00%	-

Basis of preparation

Statement of compliance

These consolidated financial statements have been prepared in accordance with Indian Accounting Standards (Ind AS) as per the Companies (Indian Accounting Standards) Rules, 2015 notified under Section 133 of Companies Act, 2013, (‘the Act’) and other relevant provisions of the Act.

The group has incurred a net loss of Rs.10,406.54 million during the year ended 31 March 2022. While the group has registered significant growth in business over the years, it has also incurred significant losses to invest in growth. The holding company is also committed to extend financial support to its subsidiary companies to enable them to function as going concern. As per the management’s assessment of going concern, the group is expected to incur losses (including cash losses) in foreseeable future. These events or conditions along with other conditions such as accumulated losses of Rs 44,191.58 million as on date cast significant doubts on the group’s ability to continue as a going concern.

The group’s management has considered the above indicators, its current performance, future business plans and future cash flow projections based on which it has carried out an assessment of its going concern assumption and believe that going concern assumption is appropriate for the preparation of the financial statements Accordingly, these consolidated financial statements have been prepared on a going concern basis and do not include any adjustments relating to recoverability and classification of assets and liabilities that may be necessary if the group is unable to continue as a going concern.

1. The net worth of the Group as at 31 March 2022 is Rs 19,666.86 million. The holding company has the ability and intent to call the remaining amount of its party paid up equity shares amounting to Rs 4,751.62 million in the financial year 2022-23.

2. The group has unutilized credit facilities from banks amounting to Rs 5,000 million which is likely to be renewed without any additional terms and condition.

3. The group is in discussions with its existing bank for additional line of credit and has received an expression of interest from the bank in this regard.

Based on the Management’s future business plans, ability to raise funds from its parent company/banks and unutilized credit facilities from banks which are in place, the Management believes that the going concern assumption is appropriate.

The consolidated financial statements were authorized for issue by the Holding Company’ Board of Directors on 29 April 2022.

Details of the Group’s accounting policies are included in Note 3.

Basis of preparation (continued)

Functional and presentation currency

These consolidated financial statements are presented in Rs. in millions, which is also the Group’s functional currency.

Basis of measurement

The consolidated financial statements have been prepared on the historical cost basis except for the following items:

Items	Measurement basis
Certain financial assets	Fair value
Employee Stock Option Plan and Stock Appreciation Rights	Fair value
Net defined benefit liability	Present value of defined benefit obligations

Use of estimates and judgements

The preparation of the consolidated financial statements in conformity with Ind AS requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income, expenses and disclosure of contingent liabilities. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on a periodic basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected. In particular, information about significant areas of estimation, uncertainty and critical judgements in applying accounting policies that have the most significant effect on the amounts recognized in the consolidated financial statements is included in the following notes:

Impairment of financial assets: The Group assesses on a forward-looking basis, the expected credit losses associated with its assets carried at amortised cost.
Leases: The Group considers all the extension-options under the commercial contracts for determining the lease-term which forms the basis for the measurement of right-of-use assets and the corresponding lease-liability.

All assets and liabilities are classified into current and non-current.

Assets

An asset is classified as current when it satisfies any of the following criteria:

it is expected to be realised in, or is intended for sale or consumption in, the Group’s normal operating cycle;
b) it is held primarily for the purpose of being traded;
c) it is expected to be realised within 12 months after the reporting date;
d) or it is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting date.

Current assets include the current portion of non-current financial assets.

All other assets are classified as non-current.
Basis of preparation (continued)

D. Use of estimates and judgements (continued)

Liabilities

A liability is classified as current when it satisfies any of the following criteria:

a) it is expected to be settled in the Group’s normal operating cycle;
b) it is held primarily for the purpose of being traded;
c) it is due to be settled within 12 months after the reporting date; or
d) the Group does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

Current liabilities include current portion of non-current financial liabilities.

All other liabilities are classified as non-current.

Operating cycle

Operating cycle is the time between the acquisition of assets for processing and their realization in cash or cash equivalents with a period of

12 months.

Measurement of fair values

A number of the Group's accounting policies and disclosures require the measurement of fair values, for both financial and non-financial assets and liabilities.

The Group has an established control framework with respect to the measurement of fair values. Significant valuation issues, if any, are reported to the Group's management.

Fair values are categorized into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows:

Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.
Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).
Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs)

When measuring the fair value of an asset or a liability, the Group uses observable market data as far as possible. If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

The Group recognizes transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

Further information about the assumptions made in measuring fair values is included in the following notes:

Note 32 – share based payment arrangements; and
Note 34 – financial instruments.

Basis of preparation (continued)

COVID-19

On account of the Covid 19 pandemic, the Indian Central Government had imposed a nationwide stringent lockdown on 23 March 2020. The lockdown was in force till 31 May 2020. State-wise relaxations were introduced on a gradual basis from 1 June 2020. However, during the period of lockdown and even subsequently, the Group has not been severely affected, since it deals largely with sale of essential products. The Group has considered the possible effects that may result from COVID-19 on the carrying amounts of financial assets, receivables, inventories, property plant and equipment, intangibles as well as on liabilities accrued and the going concern assumption. In developing the assumptions considering the possible future uncertainties in the economic conditions because of this pandemic, the Group has used internal and external information. Having reviewed the underlying data and based on current estimates, the Group does not expect any material impact on the carrying amount of its assets and liabilities. The Group also does not expect any impact on the classification of its assets and liabilities. The impact of COVID-19 on the Group's financial statements may differ from that estimated as at the date of approval of these financial statements and the Group will continue to closely monitor any material changes to future economic conditions. The Group has also evaluated the impact of the same on the credit risk, liquidity risk, market risk, and interest risk and does not foresee any material impact.

Significant accounting policies

Financial instruments

Recognition and initial measurement

Trade receivables and debt securities issued are initially recognised when they are originated. All other financial assets and financial liabilities are initially recognised when the Group becomes a party to the contractual provisions of the instrument.

A financial asset or financial liability is initially measured at fair value plus, for an item not at fair value through profit and loss (FVTPL), transaction costs that are directly attributable to its acquisition or issue.

Classification and subsequent measurement

Financial assets

On initial recognition, a financial asset is classified as measured at amortised cost, FVOCI or Fair Value Through Profit or Loss (FVTPL).

Financial assets are not reclassified subsequent to their initial recognition, except if and in the period the Group changes its business model for managing financial assets.

A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated as at FVTPL:

the asset is held within a business model whose objective is to hold assets to collect contractual cash flows; and
the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

On initial recognition of an equity investment that is not held for trading, the Group may irrevocably elect to present subsequent changes in the investment's fair value in OCI (designated as FVOCI – equity investment). This election is made on an investment by investment basis.

Significant accounting policies (continued)

Financial instruments (continued)

Classification and subsequent measurement (continued)

All financial assets not classified as measured at amortised cost of FVOCI as described above are measured at FVTPL. This includes all derivative financial assets. On initial recognition, the Group may irrevocably designate a financial asset that otherwise meets the requirements to be measured at amortised cost or at FVOCI as at FVTPL if doing so eliminates or significantly reduces an accounting mismatch that would otherwise arise.

Financial assets: Business model assessment

The Group makes an assessment of the objective of the business model in which a financial asset is held at a portfolio level because this best reflects the way the business is managed and information is provided to management. The information considered includes:

the stated policies and objectives for the portfolio and the operation of those policies in practice. These include whether management's strategy focuses on earning contractual interest income, maintaining a particular interest rate profile, matching the duration of the financial assets to the duration of any related liabilities or expected cash outflows or realising cash flows through the sale of the assets;

how the performance of the portfolio is evaluated and reported to the Group's management;
the risks that affect the performance of the business model (and the financial assets held within that business model) and how those risks are managed; and
the frequency, volume and timing of sales of financial assets in prior periods, the reasons for such sales and expectations about future sales activity.

Financial assets that are held for trading or are managed and whose performance is evaluated on a fair value basis are measured at FVTPL.

Financial assets: Assessment whether contractual cash flows are solely payments of principal and interest

For the purpose of this assessment, 'principal' is defined as the fair value of the financial asset on initial recognition. 'Interest' is defined as consideration for the time value of money and for the credit risk associated with the principal amount outstanding during a particular period of time and for other basic lending risks and costs (e.g. liquidity risks and administrative costs), as well as a profit margin.

In assessing whether the contractual cash flows are solely payments of principal and interest, the Group considers the contractual terms of the instrument. This includes assessing whether the financial asset contains a contractual term that could change the timing or amount of contractual cash flows such that it would not meet this condition. In making this assessment, the Group considers:

contingent events that would change the amount or timing of cash flows;
terms that may adjust the contractual coupon rate, including variable interest rate features;
prepayment and extension features; and
terms that limit the Group's claim to cash flows from specified assets (e.g. non-recourse features)

Significant accounting policies (continued)

Financial instruments (continued)

Financial assets: Subsequent measurement and gains and losses

Financial assets at FVTPL	These assets are subsequently measured at fair value. Net gains and losses, including any interest or dividend income, are recognised in the statement of profit or loss.
Financial assets at amortised cost	These assets are subsequently measured at amortised cost using the effective interest method. The amortised cost is reduced by impairment losses. Interest income and impairment are recognised in the statement of profit or loss. Any gain or loss on derecognition is recognised in the statement of profit or loss.
Equity investments at FVOCI	These assets are subsequently measured at fair value. Dividends are recognised as income in the statement of profit or loss unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains or losses are recognised in OCI and are not reclassified to the statement of profit or loss.

Financial liabilities: Classification, subsequent measurement and gains and losses

Financial liabilities are classified as measured at amortised cost or FVTPL. A financial liability is classified as at FVTPL if it is classified as held-for-trading, or it is a derivative or it is designated as such on initial recognition. Financial liabilities at FVTPL are measured at fair value and net gains and losses, including any interest expense, are recognised in the statement of profit or loss. Other financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense is recognised in the statement of profit or loss. Any gain or loss on derecognition is also recognised in the statement of profit or loss.

Derecognition

Financial assets

The Group derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Group neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset.

If the Group enters into transactions whereby it transfers assets recognised on its balance sheet,but retains either all or substantially all of the risks and rewards of the transferred assets, the transferred assets are not derecognised.

Financial liabilities

The Group derecognises a financial liability when its contractual obligations are discharged or cancelled, or expire.

The Group also derecognises a financial liability when its terms are modified and the cash flows under the modified terms are substantially different. In this case, a new financial liability based on the modified terms is recognised at fair value. The difference between the carrying amount of the financial liability extinguished and the new financial liability with modified terms is recognised in the statement of profit or loss.

Significant accounting policies (continued)

Financial instruments (continued)

Offsetting

Financial assets and financial liabilities are offset and the net amount presented in the balance sheet when, and only when, the Group currently has a legally enforceable right to set off the amounts and it intends either to settle them on a net basis or to realise the asset and settle the liability simultaneously.

Compound financial instruments

Compound financial instruments issued by the Group comprise compulsorily convertible cumulative preference shares denominated in Rs. that can be converted to equity shares at the option of the holder, when the number of shares to be issued is fixed and does not vary with changes in fair value.

The liability component of a compound financial instrument is initially recognised at the fair value of a similar liability that does not have an equity conversion option. The equity component is initially recognised at the difference between the fair value of the compound financial instruments as a whole and the fair value of the liability component.

Subsequent to initial recognition, the liability component of a compound financial instrument is measured at fair value through the statement of profit and loss.

Business Combination

Business combinations (other than common control business combinations) on or after 1 April 2015

As part of transition to Ind AS, the Group has elected to apply the relevant Ind AS, viz. Ind AS 103, Business Combinations , to the business combination that occurred after 1 April 2015. In accordance with Ind AS 103, the Group accounts for this business combination, using the acquisition method when control is transferred to the Group (see note 3b(i)). The consideration transferred for the business combination is generally measured at fair value as at the date the control is acquired (acquisition date), as are the net identifiable assets acquired. Any goodwill that arises is tested annually for impairment. Transaction costs are expensed as incurred, except to the extent related to debt or equity securities.

The consideration transferred does not include amounts related to the settlement of pre-existing relationships with the acquiree. Such amounts are generally recognised in profit and loss.

Any contingent consideration is measured at fair value at the date of acquisition. If an obligation to pay contingent consideration that meets the definition of a financial instrument is classified as equity, then it is not re-measured subsequently and settlement is accounted for within equity. Other contingent consideration is re-measured at fair value at each reporting date and changes in the fair value of the contingent consideration are recognised in profit and loss.

Subsidiaries

Subsidiaries are entities controlled by the Group. The Group controls an entity when it is exposed to, or has right to, variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. The financial statements of subsidiaries are included in the consolidated financial statements from the date on which control commences until the date on which control ceases.

Significant accounting policies (continued)

Business Combination (continued)

Non-controlling interest (“NCI”)

NCI are measured at their proportionate share of the acquirees’ net identifiable assets at the date of acquisition. Changes in the Group’s interest in the subsidiary that do not result in a loss of control are accounted for as equity transactions.

Transactions eliminated on consolidation

Intra-group balances and transactions, and any unrealised income and expenses arising from intra-group transactions, are eliminated. Unrealised losses are eliminated in the same way as unrealised gains, but only to the extent that there is no evidence of impairment.

Property, plant and equipment

Recognition and measurement

Items of property, plant and equipment, are measured at cost, less accumulated depreciation and accumulated impairment losses, if any.

Cost of an item of property, plant and equipment comprises its purchase price, including non-refundable purchase taxes, after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.

Recognition and measurement (continued)

The cost of a self-constructed item of property, plant and equipment comprises the cost of materials and direct labour, any other costs directly attributable to bringing the item to working condition for its intended use, and estimated costs of dismantling and removing the item and restoring the site on which it is located.
If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted for as separate items (major components) of property, plant and equipment.

Any gain or loss on disposal of an item of property, plant and equipment is recognized in the statement of profit or loss.

Advance paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances under other non-current assets and the cost of the assets not put to use before such date are disclosed under ‘capital work-in-progress’.

Subsequent expenditure

Subsequent expenditure is capitalised only if it is probable that the future economic benefits associated with the expenditure will flow to the Group.

Depreciation

Depreciation is calculated on cost of items of property, plant and equipment less their estimated residual values over their estimated useful lives using the straight-line method and is generally recognised in the statement of profit or loss.

Significant accounting policies (continued)

Property, plant and equipment (continued)

The useful lives of items of property, plant and equipment for the current and comparative periods are as follows:

Asset	Useful life
Computers, servers and accessories	3 years
Plant and machinery	1 to 15 years
Office equipment	3 to 15 years
Furniture and fixtures	3 to 10 years
Leasehold improvement	Useful life or lease term, whichever is shorter
Vehicles	8 years

Based on technical evaluation and consequent advice, the management believes that its estimates of useful lives as given above best represent the period over which management expects to use these assets, which is different, in certain cases, from the useful lives as prescribed under Part C of Schedule II of the Companies Act, 2013.

Depreciation method, useful lives and residual values are reviewed at each financial year-end and adjusted if appropriate.

Depreciation on additions (disposals) is provided on a pro-rata basis i.e. from (up to) the date on which asset is ready for use (disposed of).

Goodwill and other intangible assets

Goodwill

Goodwill represents the cost of business acquired in excess of the Group’s interest in the net fair value of identifiable assets, liabilities and contingent liabilities of the acquiree. When the net fair value of the identifiable assets, liabilities and contingent liabilities acquired exceed the cost of business acquisition, a gain is recognised immediately in the net profit in the consolidated statement of profit or loss. Goodwill is measured at cost less accumulated impairment losses.

Goodwill is tested for impairment annually, at the end of each financial year.

Intangible assets

Recognition and measurement

Other intangible assets including those acquired by the Group in a business combination are initially measured at cost. Such intangible assets are subsequently measured at cost less accumulated amortisation and any accumulated impairment losses.

Subsequent expenditure

Subsequent expenditure is capitalised only when it increases the future economic benefits embodied in the specific asset to which it relates. All other expenditure is recognised in the statement of profit or loss as incurred.

Amortisation

Amortisation is calculated to write off the cost of intangible assets less their estimated residual values over their estimated useful lives using the straight line method, and is included in depreciation and amortisation in Statement of Profit and Loss.

Significant accounting policies (continued)

d. Goodwill and other intangible assets (continued)

The estimated useful lives are as follows:

Computer software 3 years
Intellectual property rights 3 years
Brand 3 years

IT platform 3 years
Trademark 3 years
Patents 3 years
Milk Partner relationship 5 years
Customer relation 5 years

Amortisation method, useful lives and residual values are reviewed at the end of each financial year and adjusted if appropriate.

Leases

The Group applies Ind AS 116 using the modified retrospective approach. The Group at the inception of a contract, assesses whether a contract, is or contains a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Ind AS 116 introduces a single balance sheet lease accounting model for lessees. A lessee recognises a right-of-use asset representing its right to use the underlying asset and a lease liability representing its obligation to make lease payments. The Group has elected not to recognise right-of-use of assets and lease liabilities for short term leases that have a lease term of 12 months or less and leases of low value assets. The Group recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term. Lessor accounting remains similar to the accounting under the previous standard i.e. lessor continues to classify leases as finance or operating lease. This policy is applied to contracts entered into, or changed, on or after 1 April 2019. For contracts entered into before 1 April 2019, the determination of whether an arrangement is, or contains a lease is based on the substance of the arrangement at the inception of the lease. The arrangement is, or contains, a lease if fulfilment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset or assets, even if that right is not explicitly specified in an arrangement.

As a lessee:
The Group recognises a right-of-use asset and a lease liability at the lease commencement date. The right of use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct cost incurred and an estimate of cost to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received.

The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life or the end of the lease term. The estimated useful life of the right-of-use assets are determined on the same basis as those of property, plant and equipment. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain remeasurements of the lease liability.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the Group's incremental borrowing rate.

Significant accounting policies (continued)

Leases (Continued)

The lease payments include fixed payments, variable lease payments, residual value guarantees, exercise price of a purchase option where the Group is reasonably certain to exercise that option and payment of penalties for terminating the lease, if the lease term reflects the lessee exercising an option to terminate the lease. Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification, or if there are changes in in-substance fixed payments. When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset, or profit and loss if the right-of-use asset is already reduced to zero.

In the comparative period, leases in which a significant portion of the risks and rewards of ownership was not transferred to the Group as lessee was classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) was charged to profit or loss on a straight-line basis over the period of the lease unless the payments was structured to increase in line with expected general inflation to compensate for the lessor’s expected inflationary cost increases.

The Group has used the practical expedient, when applying Ind AS 116 to leases previously classified as operating leases under Ind AS 17 and therefore, has not reassessed whether a contract, is or contains a lease, at the date of initial application, relied on its assessment of whether leases are onerous, applying Ind AS 37 immediately before the date of initial application as an alternative to performing an impairment review, excluded initial direct costs from measuring the right of use asset at the date of initial application and used hindsight when determining the lease term if the contract contains options to extend or terminate the lease.

Inventories

Inventories are measured at the lower of cost and net realisable value. The cost of inventories is based on the weighted average formula, and includes expenditure incurred in acquiring the inventories and other costs incurred in bringing them to their present location and condition.

Net realisable value is the estimated selling price in the ordinary course of business, less the estimated selling expenses.

The comparison of cost and net realisable value is made on an item-by-item basis.

Impairment

Impairment of financial assets

In accordance with Ind AS 109, the Group applies expected credit loss (“ECL”) model for measurement and recognition of impairment loss on financial assets measured at amortised cost.

Loss allowance for trade receivables with no significant financing component is measured at an amount equal to lifetime ECL. For all other financial assets, ECL are measured at an amount equal to the 12-month ECL, unless there has been a significant increase in credit risk from initial recognition in which case those are measured at lifetime ECL.

Loss allowance for financial assets measured at amortised cost are deducted from gross carrying amount of the assets.

When determining and estimating estimated credit losses of a financial asset, the Group considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on the Group's historical experience and including forward looking information.

Significant accounting policies (continued)

g. Impairment (continued)

Measurement of expected credit losses
Expected credit losses are a probability weighted estimate of credit losses. Credit losses are measured as the present value of all cash shortfalls (i.e. the difference between the cash flows due to the Group in accordance with the contract and the cash flows that the Group expects to receive).

Presentation of allowance for expected credit losses in the balance sheet
Loss allowances for financial assets measured at amortised cost are deducted from the gross carrying amount of the assets.

Write-off
The gross carrying amount of a financial asset is written off (either partially or in full) to the extent that there is no realistic prospect of recovery. This is generally the case when the Group determines that the debtor does not have assets or sources of income that could generate sufficient cash flows to repay the amounts subject to the write off.

Impairment of non-financial assets
The Group's non-financial assets, other than inventories and deferred taxes, are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, the Group estimates the recoverable amount of the asset. For an asset or group of assets that does not generate largely independent cash inflows, the recoverable amount is determined for the cash generating unit to which the asset belongs. The recoverable amount of a CGU is higher of its 'Value in Use' and 'Fair Value less Costs to Sell'. 'Value in Use' is based on estimated future cash flows, discounted to their present value using a pre-tax discounting rate that reflects current market assessments of the time value of money and the risk specific to the CGU. If such recoverable amount of the asset or the recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognised in the Statement of Profit and Loss. If at the balance sheet date, there is an indication that if a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount subject to a maximum of depreciable historical cost. An impairment loss is reversed only to the extent that the carrying amount of the asset does not exceed the net book value that would have been determined; if no impairment loss had been recognised.

Employee benefits

Short-term employee benefits

Employee benefits payable wholly within 12 months of receiving employee services are classified as short-term employee benefits. These benefits include salaries and wages, bonus and ex-gratia. Short-term employee benefit obligations are measured on an undiscounted basis and are expensed as the relative service is provided. A liability is recognised for the amount expected to be paid if the Group has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee, and the amount of obligation can be estimated reliably.

Share-based payment transactions

The grant date fair value of equity settled share-based payment awards granted to employees is recognised as an employee expense, with a corresponding increase in equity, over the period that the employees unconditionally become entitled to the awards. The amount recognised as expense is based on the estimate of the number of awards for which the related service is expected to be met, such that the amount ultimately recognised as an expense is based on the number of awards that do meet the related service conditions at the vesting date. There are no share-based payment awards with non-vesting conditions.

Significant accounting policies (continued)

Employee benefits (continued)

The fair value of the amount payable to employees in respect of Stock Appreciation Rights ('SARs'), which are settled in cash, is recognised as an expense with a corresponding increase in liabilities, over the period during which the employees become unconditionally entitled to payment. The liability is remeasured at each reporting date and at settlement date based on the fair value of the SARs. Any changes in the liability are recognised in profit or loss.

Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into a separate entity and will have no legal or constructive obligation to pay further amounts. The Group makes specified monthly contributions towards Government administered provident fund scheme. Obligations for contributions to defined contribution plans are recognised as an employee benefit expense in the statement of profit or loss in the periods during which the related services are rendered by employees.

Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in future payments is available.

Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan. The Group's gratuity benefit scheme is a defined benefit plan. The Group's net obligation in respect of defined benefit plans is calculated separately for each plan by estimating the amount of future benefit that employees have earned in the current and prior periods, discounting that amount and deducting the fair value of any plan assets.

The calculation of defined benefit obligation is performed annually by a qualified actuary using the projected unit credit method. Re-measurements of the net defined benefit liability, which comprise actuarial gains and losses, the return on plan assets (excluding interest) and the effect of the asset ceiling (if any, excluding interest), are recognised in OCI. The Group determines the net interest expense on the net defined benefit liability for the period by applying the discount rate used to measure the defined benefit obligation at the beginning of the annual period to the then-net defined benefit liability, taking into account any changes in the net defined benefit liability during the period as a result of contributions and benefit payments. Net interest expense and other expenses related to defined benefit plans are recognised in the statement of profit or loss.

Provisions (other than for employee benefits) and contingent liabilities

A provision is recognised if, as a result of a past event, the Group has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows (representing the best estimate of the expenditure required to settle the present obligation at the balance sheet date) at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The unwinding of the discount is recognised as finance cost. Expected future operating losses are not provided for.

When no reliable estimate can be made, a disclosure is made as a contingent liability. A disclosure for a contingent liability is also made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

Significant accounting policies (continued)

i. Provisions (other than for employee benefits) and contingent liabilities (continued)

Onerous contracts

A contract is considered to be onerous when the expected economic benefits to be derived by the Group from the contract are lower than the unavoidable cost of meeting its obligations under the contract. The provision for an onerous contract is measured at the present value of the lower of the expected cost of terminating the contract and the expected net cost of continuing with the contract. Before such a provision is made, the Group recognises any impairment loss on the assets associated with that contract.

Revenue

The Group recognises revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. A 5-step approach is used to recognise revenue as below:

Step 1: Identify the contract(s) with a customer
Step 2: Identify the performance obligation in contract
Step 3: Determine the transaction price
Step 4: Allocate the transaction price to the performance obligations in the contract
Step 5: Recognise revenue when (or as) the entity satisfies a performance obligation

Contract assets are recognised when there is excess of revenue earned over billings on contracts. Contract assets are classified as unbilled revenue (only act of invoicing is pending) when there is unconditional right to receive cash, and only passage of time is required, as per contractual terms. Unearned and deferred revenue ("contract liability") is recognised when there is billings in excess of revenues.

Sale of traded products

Revenue is recognised when a customer obtains control of the goods which is mainly upon delivery at the customer premises. Revenue is measured at fair value of the consideration received or receivable, after deduction of any trade discounts, volume rebates and any taxes or duties collected on behalf of the government which are levied on sales such as goods and services tax, etc. For certain contracts that permit the customer to return an item, revenue is recognised to the extent that it is probable that a significant reversal in the amount of cumulative revenue recognised will not occur. As a consequence, for those contracts for which the Group is unable to make a reasonable estimate of return, revenue is recognised sooner than when the return period lapses or a reasonable estimate can be made. A refund liability and an asset for recovery is recognised for these contracts and presented separately in the balance sheet.

Advertisement income

The Group derives revenue from advertisements hosted on its mobile based application and website. Revenue from advertisement income is recognized over the period of time.

Lease rentals from operating lease arrangements

Leases in which the Group as a lessor does not transfer substantially all the risks and rewards of ownership of the asset are classified as operating leases. Lease income from operating leases is recognised in the statement of profit and loss on a straight-line basis over the lease term, unless another systematic basis is more representative of the time pattern in which use benefit derived from the leased asset is diminished.

Significant accounting policies (continued)

Revenue (continued)

Recognition of interest income, dividend income or expense

Dividend income is recognized in the statement of profit or loss on the date on which the right to receive payment is established.

Interest income or expense is recognized using the effective interest method.

The ‘effective interest rate’ is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument to:
the gross carrying amount of the financial asset; or
the amortised cost of the financial liability.

In calculating interest income and expense, the effective interest rate is applied to the gross carrying amount of the asset (when the asset is not credit-impaired) or to the amortised cost of the liability. However, for financial assets that have become credit-impaired subsequent to initial recognition, interest income is calculated by applying the effective interest rate to the amortised cost of the financial asset. If the asset is no longer credit-impaired, then the calculation of interest income reverts to the gross basis.

Income tax

Income tax comprises current and deferred tax. It is recognized in the statement of profit or loss except to the extent that it relates to a business combination or an item recognized directly in equity or in other comprehensive income.

Current tax

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. Minimum Alternate Tax (MAT) under the provisions of the Income Tax Act is recognized as current tax in the statement of profit or loss. The amount of current tax reflects the best estimate of the tax amount expected to be paid or received after considering the uncertainty, if any, related to income taxes. It is measured using tax rates (and tax laws) enacted or substantively enacted by the reporting date.

Current tax assets and current tax liabilities are offset only if there is a legally enforceable right to set off the recognized amounts, and it is intended to realise the asset and settle the liability on a net basis or simultaneously.

Deferred tax

Deferred tax is recognized in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the corresponding amounts used for taxation purposes. Deferred tax is also recognized in respect of carried forward tax losses and tax credits. Deferred tax is not recognized for:

temporary differences arising on the initial recognition of assets or liabilities in a transaction that is not a business combination and that affects neither accounting nor taxable profit or loss at the time of the transaction;
temporary differences related to investments in subsidiary, associate and joint arrangement to the extent that the Group is able to control the timing of the reversal of the temporary differences and it is probable that they will not reverse in the foreseeable future; and
taxable temporary differences arising on the initial recognition of goodwill.

Significant accounting policies (continued)

Income tax

Deferred tax assets are recognized to the extent that it is probable that future taxable profits will be available against which they can be used. The existence of unused tax losses is strong evidence that future taxable profit may not be available. Therefore, in case of a history of recent losses, the Group recognizes a deferred tax asset only to the extent that it has sufficient taxable temporary differences or there is convincing other evidence that sufficient taxable profit will be available against which such deferred tax asset can be realized. Deferred tax assets – unrecognized or recognized, are reviewed at each reporting date and are recognized/reduced to the extent that it is probable/no longer probable respectively that the related tax benefit will be realized.

Deferred tax is measured at the tax rates that are expected to apply to the period when the asset is realized or the liability is settled, based on the laws that have been enacted or substantively enacted by the reporting date.

The measurement of deferred tax reflects the tax consequences that would follow from the manner in which the Group expects, at the reporting date, to recover or settle the carrying amount of its assets and liabilities.

Deferred tax assets and liabilities are offset if there is a legally enforceable right to offset current tax liabilities and assets, and they relate to income taxes levied by the same tax authority on the same taxable entity, or on different tax entities, but they intend to settle current tax liabilities and assets on a net basis or their tax assets and liabilities will be realized simultaneously.

Foreign currency transactions

Foreign exchange transactions are recorded using the exchange rates prevailing on the dates of the respective transactions.

Monetary assets and liabilities denominated in foreign currencies are translated into the functional currency at the exchange rates at the balance sheet date. Non-monetary assets and liabilities that are measured at fair value in a foreign currency are translated into the functional currency at exchange rates when the fair value was determined. Non-monetary assets and liabilities that are measured based on historical cost in a foreign currency are translated at the date of transition. Exchange differences are recognized in the Statement of Profit and Loss.

Earnings/(loss) per share

The basic earnings / (loss) per share ('EPS') is computed by dividing the net profit / (loss) after tax for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. The number of shares used in computing diluted earnings per share comprises the weighted average number of shares considered for deriving basic earnings per share and also the weighted average number of equity shares that could have been issued on the conversion of all dilutive potential equity shares. Dilutive potential equity shares are deemed converted as of the beginning of the period unless issued at a later date. In computing dilutive earning per share, only potential equity shares that are dilutive i.e. which reduces earnings per share or increases loss per share are included.

Cash flow statement

Cash flows are reported using the indirect method, whereby net profit / (loss) before tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Group are segregated based on the available information.

Significant accounting policies (continued)

Government grants

Government grants are recognized where there is reasonable assurance that the grant will be received and all attached conditions. When the grant relates to revenue, it is recognised in the statement of profit and loss on a systematic basis over the periods to which they relate. When the grant relates to an asset, it is treated as deferred income and recognised in the statement of profit and loss on a systematic basis over the useful life of the asset.

Recent Indian Accounting Standards (Ind AS)
Ministry of Corporate Affairs ("MCA") notifies new standard or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. On March 23, 2022, MCA amended the Companies (Indian Accounting Standards) Amendment Rules, 2022, applicable from April 1st, 2022, as below:
Ind AS 103 – Reference to Conceptual Framework
The amendments specifiy that to qualify for recognition as part of applying the acquisition method, the identifiable assets acquired and liabilities assumed must meet the definitions of assets and liabilities in the Conceptual Framework for Financial Reporting under Indian Accounting Standards (Conceptual Framework) issued by the Institute of Chartered Accountants of India at the acquisition date. These changes do not significantly change the requirements of Ind AS 103. The Group does not expect the amendment to have any significant impact in its consolidated financial statements.
Ind AS 16 – Proceeds before intended use
The amendments mainly prohibit an entity from deducting from the cost of property, plant and equipment amounts received from selling items produced while the company is preparing the asset for its intended use. Instead, an entity will recognise such sales proceeds and related cost in profit or loss. The Group does not expect the amendments to have any impact in its recognition of its property, plant and equipment in its consolidated financial statements.
Ind AS 37 – Onerous Contracts - Costs of Fulfilling a Contract
The amendments specify that that the 'cost of fulfilling' a contract comprises the 'costs that relate directly to the contract'. Costs that relate directly to a contract can either be incremental costs of fulfilling that contract (examples would be direct labour, materials) or an allocation of other costs that relate directly to fulfilling contracts. The amendment is essentially a clarification and the Group does not expect the amendment to have any significant impact in its consolidated financial statements.
Ind AS 109 – Annual Improvements to Ind AS (2021)
The amendment clarifies which fees an entity includes when it applies the '10 percent' test of Ind AS 109 in assessing whether to derecognise a financial liability. The Group does not expect the amendment to have any significant impact in its consolidated financial statements.
Ind AS 106 – Annual Improvements to Ind AS (2021)
The amendments remove the illustration of the reimbursement of leasehold improvements by the lessor in order to resolve any potential confusion regarding the treatment of lease incentives that might arise because of how lease incentives were described in that illustration. The Group does not expect the amendment to have any significant impact in its consolidated financial statements.

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of changes in accounting policies, accounting estimates and errors [TextBlock]		
Disclosure of initial application of standards or interpretations [TextBlock]		
Whether initial application of an Ind AS has an effect on the current period or any prior period	No	No
Disclosure of voluntary change in accounting policy [TextBlock]		
Whether there is any voluntary change in accounting policy	No	No
Disclosure of changes in accounting estimates [TextBlock]		
Whether there are changes in acounting estimates during the year	No	No

[400600] Notes - Property, plant and equipment

Disclosure of detailed information about property, plant and equipment [Table] **..(1)**

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1,965.99	1,259.45		1,965.99
Acquisitions through business combinations, property, plant and equipment	1,200.91	0		1,200.91
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-1,418.85	-714.45		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-1,418.85	-714.45		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	36.06	20.67		89.11
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	36.06	20.67		89.11

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	1,711.99	524.33		3,077.79
Property, plant and equipment at end of period	3,824.85	2,112.86	1,588.53	7,125.96

Disclosure of detailed information about property, plant and equipment [Table] **..(2)**

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1,259.45			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			1,418.85	714.45
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			1,418.85	714.45
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0			
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	168.64		53.05	147.97
Retirements, property, plant and equipment	0			
Total disposals and retirements, property, plant and equipment	168.64		53.05	147.97
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	1,090.81		1,365.8	566.48
Property, plant and equipment at end of period	4,048.17	2,957.36	3,301.11	1,935.31

Disclosure of detailed information about property, plant and equipment [Table] **..(3)**

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

Classes of property, plant and equipment [Axis]	**Property, plant and equipment [Member]**	**Plant and equipment [Member]**		
Sub classes of property, plant and equipment [Axis]	**Owned and leased assets [Member]**	**Owned assets [Member]**		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	**Accumulated depreciation and impairment [Member]**	**Carrying amount [Member]**		
	31/03/2020	**01/04/2021 to 31/03/2022**	**01/04/2020 to 31/03/2021**	**31/03/2020**
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		857.22	682.17	
Acquisitions through business combinations, property, plant and equipment		401.58	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-564.53	-384.34	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-564.53	-384.34	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		9.55	7.18	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		9.55	7.18	

Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		684.72	290.65	
Property, plant and equipment at end of period	1,368.83	1,658.89	974.17	683.52

Disclosure of detailed information about property, plant and equipment [Table] **..(4)**

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	857.22	682.17		
Acquisitions through business combinations, property, plant and equipment	401.58	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				564.53
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				564.53
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	45.21	127.52		35.66
Retirements, property, plant and equipment	0	0		
Total disposals and retirements, property, plant and equipment	45.21	127.52		35.66
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	1,213.59	554.65		528.87
Property, plant and equipment at end of period	3,004.3	1,790.71	1,236.06	1,345.41

Disclosure of detailed information about property, plant and equipment [Table] **..(5)**

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]		Other plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			857.22	682.17
Acquisitions through business combinations, property, plant and equipment			401.58	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	384.34		-564.53	-384.34
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	384.34		-564.53	-384.34
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment			0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	120.34		9.55	7.18
Retirements, property, plant and equipment			0	0
Total disposals and retirements, property, plant and equipment	120.34		9.55	7.18
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	264		684.72	290.65
Property, plant and equipment at end of period	816.54	552.54	1,658.89	974.17

Disclosure of detailed information about property, plant and equipment [Table] **..(6)**

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

Classes of property, plant and equipment [Axis]	**Other plant and equipment [Member]**			
Sub classes of property, plant and equipment [Axis]	**Owned assets [Member]**			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	**Carrying amount [Member]**	**Gross carrying amount [Member]**		
	31/03/2020	**01/04/2021 to 31/03/2022**	**01/04/2020 to 31/03/2021**	**31/03/2020**
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		857.22	682.17	
Acquisitions through business combinations, property, plant and equipment		(A) 401.58	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		45.21	127.52	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		45.21	127.52	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		1,213.59	554.65	
Property, plant and equipment at end of period	683.52	3,004.3	1,790.71	1,236.06

(A) Acquisitions through business combination

Disclosure of detailed information about property, plant and equipment [Table] **..(7)**

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			Furniture and fixtures [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				515.97
Acquisitions through business combinations, property, plant and equipment				317.53
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	(A) 564.53	384.34		-192.27
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	564.53	384.34		-192.27
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment				0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	35.66	120.34		16.48
Retirements, property, plant and equipment				0
Total disposals and retirements, property, plant and equipment	35.66	120.34		16.48
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	528.87	264		624.75
Property, plant and equipment at end of period	1,345.41	816.54	552.54	1,336.22

(A) Pursuant to business combination 59.36
Depreciation for the year 505.21

Disclosure of detailed information about property, plant and equipment [Table] **..(8)**

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

Classes of property, plant and equipment [Axis]	**Furniture and fixtures [Member]**			
Sub classes of property, plant and equipment [Axis]	**Owned assets [Member]**			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	**Carrying amount [Member]**		**Gross carrying amount [Member]**	
	01/04/2020 to 31/03/2021	**31/03/2020**	**01/04/2021 to 31/03/2022**	**01/04/2020 to 31/03/2021**
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	297.66		515.97	297.66
Acquisitions through business combinations, property, plant and equipment	0		(A) 317.53	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-71.25			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-71.25			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	10.49		18.57	17.16
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	10.49		18.57	17.16
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	215.92		814.93	280.5
Property, plant and equipment at end of period	711.47	495.55	1,780.14	965.21

(A) Acquisitions through business combination

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

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

Classes of property, plant and equipment [Axis]	**Furniture and fixtures [Member]**			
Sub classes of property, plant and equipment [Axis]	**Owned assets [Member]**			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	**Gross carrying amount [Member]**	**Accumulated depreciation and impairment [Member]**		
	31/03/2020	**01/04/2021 to 31/03/2022**	**01/04/2020 to 31/03/2021**	**31/03/2020**
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		(A) 192.27	71.25	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		192.27	71.25	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		2.09	6.67	
Total disposals and retirements, property, plant and equipment		2.09	6.67	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		190.18	64.58	
Property, plant and equipment at end of period	684.71	443.92	253.74	189.16

(A) Pursuant to business combination
Depreciation for the year

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

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		0
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-0.17	-0.16		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-0.17	-0.16		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0

Total increase (decrease) in property, plant and equipment	-0.17	-0.16		0
Property, plant and equipment at end of period	0.2	0.37	0.53	1.26

Disclosure of detailed information about property, plant and equipment [Table] **..(11)**

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0.17	0.16
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			0.17	0.16
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0			
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0			
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	0		0.17	0.16
Property, plant and equipment at end of period	1.26	1.26	1.06	0.89

Disclosure of detailed information about property, plant and equipment [Table] **..(12)**

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]	Motor vehicles [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-0.17	-0.16	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-0.17	-0.16	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	

Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-0.17	-0.16	
Property, plant and equipment at end of period	0.73	0.2	0.37	0.53

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

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0.17
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				0.17
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	0		0.17
Property, plant and equipment at end of period	1.26	1.26	1.26	1.06

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

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]		Office equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			100.66	58.89
Acquisitions through business combinations, property, plant and equipment			94.29	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0.16		-84.78	-30.31
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	0.16		-84.78	-30.31
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment			0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		4.8	0.58
Retirements, property, plant and equipment			0	0
Total disposals and retirements, property, plant and equipment	0		4.8	0.58
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	0.16		105.37	28
Property, plant and equipment at end of period	0.89	0.73	192.07	86.7

Disclosure of detailed information about property, plant and equipment [Table] **..(15)**

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

Classes of property, plant and equipment [Axis]	**Office equipment [Member]**			
Sub classes of property, plant and equipment [Axis]	**Owned assets [Member]**			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	**Carrying amount [Member]**	**Gross carrying amount [Member]**		
	31/03/2020	**01/04/2021 to 31/03/2022**	**01/04/2020 to 31/03/2021**	**31/03/2020**
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		100.66	58.89	
Acquisitions through business combinations, property, plant and equipment		(A) 94.29	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		6.5	4.52	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		6.5	4.52	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		188.45	54.37	
Property, plant and equipment at end of period	58.7	425.51	237.06	182.69

(A) Acquisitions through business combination

Disclosure of detailed information about property, plant and equipment [Table] **..(16)**

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			Computer equipments [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				334.82
Acquisitions through business combinations, property, plant and equipment				150.46
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	(A) 84.78	30.31		-221.46
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	84.78	30.31		-221.46
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment				0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.7	3.94		0.55
Retirements, property, plant and equipment				0
Total disposals and retirements, property, plant and equipment	1.7	3.94		0.55
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	83.08	26.37		263.27
Property, plant and equipment at end of period	233.44	150.36	123.99	353.97

(A) Pursuant to business combination 22.00
Depreciation for the year 62.78

Disclosure of detailed information about property, plant and equipment [Table] **..(17)**

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

Classes of property, plant and equipment [Axis]	**Computer equipments [Member]**			
Sub classes of property, plant and equipment [Axis]	**Owned assets [Member]**			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	**Carrying amount [Member]**		**Gross carrying amount [Member]**	
	01/04/2020 to 31/03/2021	**31/03/2020**	**01/04/2021 to 31/03/2022**	**01/04/2020 to 31/03/2021**
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	47.35		334.82	47.35
Acquisitions through business combinations, property, plant and equipment	0		(A) 150.46	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-60.66			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-60.66			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.52		1.6	9.35
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0.52		1.6	9.35
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	-13.83		483.68	38
Property, plant and equipment at end of period	90.7	104.53	853.72	370.04

(A) Acquisitions through business combination

Disclosure of detailed information about property, plant and equipment [Table] **..(18)**

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

Classes of property, plant and equipment [Axis]	**Computer equipments [Member]**			
Sub classes of property, plant and equipment [Axis]	**Owned assets [Member]**			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	**Gross carrying amount [Member]**	**Accumulated depreciation and impairment [Member]**		
	31/03/2020	**01/04/2021 to 31/03/2022**	**01/04/2020 to 31/03/2021**	**31/03/2020**
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		(A) 221.46	60.66	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		221.46	60.66	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		1.05	8.83	
Total disposals and retirements, property, plant and equipment		1.05	8.83	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		220.41	51.83	
Property, plant and equipment at end of period	332.04	499.75	279.34	227.51

(A) Pursuant to business combination 69.48
Depreciation for the year 151.98

Disclosure of detailed information about property, plant and equipment [Table] **..(19)**

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	157.32	173.38		157.32
Acquisitions through business combinations, property, plant and equipment	237.05	0		(A) 237.05
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-355.64	-167.73		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-355.64	-167.73		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	4.68	1.9		17.23
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	4.68	1.9		17.23
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0

Total increase (decrease) in property, plant and equipment	34.05	3.75		377.14
Property, plant and equipment at end of period	283.5	249.45	245.7	1,061.03

(A) Acquisitions through business combination

Disclosure of detailed information about property, plant and equipment [Table] **..(20)**

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	173.38			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			(A) 355.64	167.73
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			355.64	167.73
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0			
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	10.09		12.55	8.19
Retirements, property, plant and equipment	0			
Total disposals and retirements, property, plant and equipment	10.09		12.55	8.19
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	163.29		343.09	159.54
Property, plant and equipment at end of period	683.89	520.6	777.53	434.44

(A) Pursuant to business combination 120.56
Depreciation for the year 235.10

Disclosure of detailed information about property, plant and equipment [Table] **..(21)**

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

Classes of property, plant and equipment [Axis]	**Leasehold improvements [Member]**
Sub classes of property, plant and equipment [Axis]	**Owned assets [Member]**
Carrying amount accumulated depreciation and gross carrying amount [Axis]	**Accumulated depreciation and impairment [Member]**
	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]	
Disclosure of detailed information about property, plant and equipment [Line items]	
Reconciliation of changes in property, plant and equipment [Abstract]	
Property, plant and equipment at end of period	274.9

Disclosure of additional information about property plant and equipment [Table] **..(1)**

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

Classes of property, plant and equipment [Axis]	**Property, plant and equipment [Member]**		**Plant and equipment [Member]**	
Sub classes of property, plant and equipment [Axis]	**Owned and leased assets [Member]**		**Owned assets [Member]**	
	01/04/2021 to 31/03/2022	**01/04/2020 to 31/03/2021**	**01/04/2021 to 31/03/2022**	**01/04/2020 to 31/03/2021**
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Measurement bases, property, plant and equipment				
Depreciation method, property, plant and equipment				
Useful lives or depreciation rates, property, plant and equipment				
Whether property, plant and equipment are stated at revalued amount			No	No

Disclosure of additional information about property plant and equipment [Table] **..(2)**

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

Classes of property, plant and equipment [Axis]	**Other plant and equipment [Member]**		**Furniture and fixtures [Member]**	
Sub classes of property, plant and equipment [Axis]	**Owned assets [Member]**		**Owned assets [Member]**	
	01/04/2021 to 31/03/2022	**01/04/2020 to 31/03/2021**	**01/04/2021 to 31/03/2022**	**01/04/2020 to 31/03/2021**
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Measurement bases, property, plant and equipment	cost less residual value	cost less residual value	cost less residual value	cost less residual value
Depreciation method, property, plant and equipment	straight-line method	straight-line method	straight-line method	straight-line method
Useful lives or depreciation rates, property, plant and equipment	1 to 15 years	15 years	3 to 10 years	10 years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table] ..(3)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]		Motor vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Measurement bases, property, plant and equipment			cost less residual value	cost less residual value
Depreciation method, property, plant and equipment			straight-line method	straight-line method
Useful lives or depreciation rates, property, plant and equipment			8 years	5 years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table] ..(4)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]		Computer equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Measurement bases, property, plant and equipment	cost less residual value	cost less residual value	cost less residual value	cost less residual value
Depreciation method, property, plant and equipment	straight-line method	straight-line method	straight-line method	straight-line method
Useful lives or depreciation rates, property, plant and equipment	3 to 15 years	5 years	3 years	3 years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table] ..(5)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]		
Disclosure of additional information about property plant and equipment [Line items]		
Measurement bases, property, plant and equipment	cost less residual value	cost less residual value
Depreciation method, property, plant and equipment	straight-line method	straight-line method
Useful lives or depreciation rates, property, plant and equipment	Useful life or lease term, whichever is shorter	Useful life or lease term, whichever is shorter
Whether property, plant and equipment are stated at revalued amount	No	No

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

	01/04/2021 to 31/03/2022
Disclosure of property, plant and equipment [TextBlock]	Textual information (23) [See below]
Disclosure of detailed information about property, plant and equipment [TextBlock]	

Textual information (23)

Disclosure of property, plant and equipment [Text Block]

(Amount in Rs. Million)

4(i) Property, plant and equipment	Computers and accessories	Plant and machinery	Office equipment	Furniture and fixtures	Leasehold improvement	Vehicles	Total
Gross carrying amount							
Balance as at 31 March 2020	332.04	1,236.06	182.70	684.71	520.60	1.26	2,957.37
Additions	47.35	682.17	58.88	297.66	173.38	-	1,259.44
Disposals	(9.35)	(127.52)	(4.52)	(17.16)	(10.09)	-	(168.64)
Balance as at 31 March 2021	370.04	1,790.71	237.06	965.21	683.89	1.26	4,048.17
Acquisitions through business combination (refer note ii below)	150.46	401.58	94.29	317.53	237.05	-	1,200.91
Additions	334.82	857.22	100.66	515.97	157.32	-	1,965.99
Disposals	(1.60)	(45.21)	(6.50)	(18.57)	(17.23)	-	(89.11)
Balance as at 31 March 2022	853.72	3,004.30	425.51	1,780.14	1,061.03	1.26	7,125.96

(Amount in Rs. Million)

Particulars	Computers and accessories	Plant and machinery	Office equipment	Furniture and fixtures	Leasehold improvement	Vehicles	Total
Accumulated depreciation							
Balance as at 31 March 2020	227.51	552.54	123.99	189.16	274.90	0.73	1,368.83

Depreciation for the year	60.66	384.33	30.31	71.25	167.72	0.15	714.42
Accumulated depreciation on disposals	(8.83)	(120.33)	(3.94)	(6.67)	(8.19)	-	(147.96)
Balance as at 31 March 2021	279.34	816.54	150.36	253.74	434.42	0.89	1,935.29
Pursuant to business combination (refer note ii below)	69.48	59.32	22.00	35.34	120.56	-	306.70
Depreciation for the year	151.98	505.21	62.78	156.93	235.10	0.17	1,112.17
Accumulated depreciation on disposals	(1.05)	(35.66)	(1.70)	(2.09)	(12.55)	-	(53.05)
Balance as at 31 March 2022	499.75	1,345.41	233.44	443.92	777.53	1.06	3,301.11

(Amount in Rs. Million)

Carrying amount, net	Computers and accessories	Plant and machinery	Office equipment	Furniture and fixtures	Leasehold improvement	Vehicles	Total
As at 31 March 2021	90.70	974.17	86.70	711.47	249.47	0.37	2,112.86
As at 31 March 2022	353.97	1,658.89	192.07	1,336.22	283.50	0.20	3,824.85

Note:

(i) Refer note 14 for details on assets placed as security against borrowings.

(ii) Refer note 40 for details of business combination.

[612100] Notes - Impairment of assets

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of impairment of assets [TextBlock]		
Disclosure of impairment loss and reversal of impairment loss [TextBlock]		
Whether there is any impairment loss or reversal of impairment loss during the year	No	No
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock]		
Whether impairment loss recognised or reversed for individual Assets or cash-generating unit	No	No

[400700] Notes - Investment property

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of investment property [TextBlock]		
Total direct operating expense from investment property	0	0
Rental income from investment property, net of direct operating expense	0	0
Depreciation method, investment property, cost model	NA	NA
Useful lives or depreciation rates, investment property, cost model	NA	NA

[400800] Notes - Goodwill

Disclosure of reconciliation of changes in goodwill [Table] **..(1)**

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

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Changes in goodwill [Abstract]				
Acquisitions through business combinations, goodwill			13,878.35	
Total increase (decrease) in goodwill			13,878.35	0
Goodwill at end of period	14,705.15	826.8	14,705.15	826.8

Disclosure of reconciliation of changes in goodwill [Table] **..(2)**

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

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]	
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of reconciliation of changes in goodwill [Abstract]			
Disclosure of reconciliation of changes in goodwill [Line items]			
Changes in goodwill [Abstract]			
Total increase (decrease) in goodwill		0	0
Goodwill at end of period	826.8	0	0

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

	01/04/2021 to 31/03/2022	**31/03/2021**
Disclosure of goodwill [TextBlock]	Textual information (24) [See below]	
Disclosure of reconciliation of changes in goodwill [Abstract]		
Changes in goodwill [Abstract]		
Goodwill at end of period	14,705.15	826.8

Textual information (24)

Disclosure of goodwill [Text Block]

4(iii)	Intangible assets	Goodwill
	Gross carrying amount	
	Balance as at 31 March 2020	826.80
	Additions	-
	Balance as at 31 March 2021	826.80
	Acquisitions through business combination (refer note iii below)	13,878.35
	Additions	-
	Disposals	-
	Balance as at 31 March 2022	14,705.15

Particulars	Goodwill
Accumulated amortisation	
Balance as at 31 March 2020	-
Amortisation for the year	-
Balance as at 31 March 2021	-
Pursuant to business combination	-
Amortisation for the year	-
Accumulated amortisation on disposals	-
Balance as at	

31 March 2022	-

Carrying amount, net	Goodwill
As at 31 March 2021	826.80
As at 31 March 2022	14,705.15

[400900] Notes - Other intangible assets

Disclosure of additional information about other intangible assets [Table] **..(1)**

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

Classes of other intangible assets [Axis]	**Brands [Member]**		**Computer software [Member]**	
Sub classes of other intangible assets [Axis]	**Internally generated intangible assets [Member]**		**Internally generated intangible assets [Member]**	
	01/04/2021 to 31/03/2022	**01/04/2020 to 31/03/2021**	**01/04/2021 to 31/03/2022**	**01/04/2020 to 31/03/2021**
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Stright line Method	Stright line Method	Stright line Method	Stright line Method
Useful lives or amortisation rates, other intangible assets	3 Years	3 Years	3 Years	3 Years
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of additional information about other intangible assets [Table] **..(2)**

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

Classes of other intangible assets [Axis]	**Patents [Member]**		**Other intellectual property rights [Member]**	
Sub classes of other intangible assets [Axis]	**Internally generated intangible assets [Member]**		**Internally generated intangible assets [Member]**	
	01/04/2021 to 31/03/2022	**01/04/2020 to 31/03/2021**	**01/04/2021 to 31/03/2022**	**01/04/2020 to 31/03/2021**
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Stright line Method	Stright line Method	Stright line Method	Stright line Method
Useful lives or amortisation rates, other intangible assets	3 Years	3 Years	5 Years	3 Years
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of additional information about other intangible assets [Table] **..(3)**

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]	
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about other intangible assets [Abstract]		
Disclosure of additional information about other intangible assets [Line items]		
Amortisation method, other intangible assets	Stright line Method	Stright line Method
Useful lives or amortisation rates, other intangible assets	3 Years	3 Years
Whether other intangible assets are stated at revalued amount	No	No

Disclosure of detailed information about other intangible assets [Table] **..(1)**

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	58.56	17.35		58.56
Acquisitions through business combinations	882.36	0		882.36
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-223.04	-83.81		
Impairment loss recognised in profit or loss	0	0		
Reversal of impairment loss recognised in profit or loss	0	0		
Revaluation increase (decrease), other intangible assets	0	0		0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	717.88	-66.46		940.92
Other intangible assets at end of period	853.8	135.92	202.38	1,362.11

Disclosure of detailed information about other intangible assets [Table] **..(2)**

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

Classes of other intangible assets [Axis]	**Company other intangible assets [Member]**			
Sub classes of other intangible assets [Axis]	**Internally generated and other than internally generated intangible assets [Member]**			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	**Gross carrying amount [Member]**		**Accumulated amortization and impairment [Member]**	
	01/04/2020 to 31/03/2021	**31/03/2020**	**01/04/2021 to 31/03/2022**	**01/04/2020 to 31/03/2021**
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	17.35			
Acquisitions through business combinations	0			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			223.04	83.81
Impairment loss recognised in profit or loss			0	0
Reversal of impairment loss recognised in profit or loss			0	0
Revaluation increase (decrease), other intangible assets	0			
Impairment loss recognised in other comprehensive income, other intangible assets			0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets			0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0			
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0			
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	17.35		223.04	83.81
Other intangible assets at end of period	421.19	403.84	508.31	285.27

Disclosure of detailed information about other intangible assets [Table] **..(3)**

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

Classes of other intangible assets [Axis]	**Company other intangible assets [Member]**	**Brands and trade marks [Member]**		
Sub classes of other intangible assets [Axis]	**Internally generated and other than internally generated intangible assets [Member]**	**Internally generated intangible assets [Member]**		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	**Accumulated amortization and impairment [Member]**	**Carrying amount [Member]**		
	31/03/2020	**01/04/2021 to 31/03/2022**	**01/04/2020 to 31/03/2021**	**31/03/2020**
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	0	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Amortisation other intangible assets		0	0	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		0	0	
Other intangible assets at end of period	201.46	0	0	0

Disclosure of detailed information about other intangible assets [Table] **..(4)**

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

Classes of other intangible assets [Axis]	Brands and trade marks [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0		
Acquisitions through business combinations	0	0		
Increase (decrease) through net exchange differences	0	0		
Amortisation other intangible assets				0
Impairment loss recognised in profit or loss				0
Reversal of impairment loss recognised in profit or loss				0
Revaluation increase (decrease), other intangible assets	0	0		
Impairment loss recognised in other comprehensive income, other intangible assets				0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets				0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	0	0		0
Other intangible assets at end of period	35.5	35.5	35.5	35.5

Disclosure of detailed information about other intangible assets [Table] **..(5)**

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

Classes of other intangible assets [Axis]	**Brands and trade marks [Member]**			
Sub classes of other intangible assets [Axis]	**Internally generated intangible assets [Member]**		**Intangible assets other than internally generated [Member]**	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	**Accumulated amortization and impairment [Member]**		**Carrying amount [Member]**	
	01/04/2020 to 31/03/2021	**31/03/2020**	**01/04/2021 to 31/03/2022**	**01/04/2020 to 31/03/2021**
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			0	0
Acquisitions through business combinations			0	0
Increase (decrease) through net exchange differences			0	0
Amortisation other intangible assets	0		0	-0.01
Impairment loss recognised in profit or loss	0		0	0
Reversal of impairment loss recognised in profit or loss	0		0	0
Revaluation increase (decrease), other intangible assets			0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets			0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements			0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	0		0	-0.01
Other intangible assets at end of period	35.5	35.5	0	0

Disclosure of detailed information about other intangible assets [Table] **..(6)**

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

Classes of other intangible assets [Axis]	Brands and trade marks [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	0	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		0	0	
Other intangible assets at end of period	0.01	0.02	0.02	0.02

Disclosure of detailed information about other intangible assets [Table] **..(7)**

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

Classes of other intangible assets [Axis]	Brands and trade marks [Member]			Brands [Member]
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			Internally generated intangible assets [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				0
Acquisitions through business combinations				0
Increase (decrease) through net exchange differences				0
Amortisation other intangible assets	0	0.01		0
Impairment loss recognised in profit or loss	0	0		0
Reversal of impairment loss recognised in profit or loss	0	0		0
Revaluation increase (decrease), other intangible assets				0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets				0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements				0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	0	0.01		0
Other intangible assets at end of period	0.02	0.02	0.01	0

Disclosure of detailed information about other intangible assets [Table] **..(8)**

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

Classes of other intangible assets [Axis]	**Brands [Member]**			
Sub classes of other intangible assets [Axis]	**Internally generated intangible assets [Member]**			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	**Carrying amount [Member]**		**Gross carrying amount [Member]**	
	01/04/2020 to 31/03/2021	**31/03/2020**	**01/04/2021 to 31/03/2022**	**01/04/2020 to 31/03/2021**
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0		0	0
Acquisitions through business combinations	0		0	0
Increase (decrease) through net exchange differences	0		0	0
Amortisation other intangible assets	0			
Impairment loss recognised in profit or loss	0			
Reversal of impairment loss recognised in profit or loss	0			
Revaluation increase (decrease), other intangible assets	0		0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0			
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0			
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	0		0	0
Other intangible assets at end of period	0	0	35.5	35.5

Disclosure of detailed information about other intangible assets [Table] **..(9)**

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

Classes of other intangible assets [Axis]	Brands [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		0	0	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		0	0	
Other intangible assets at end of period	35.5	35.5	35.5	35.5

Disclosure of detailed information about other intangible assets [Table] **..(10)**

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

Classes of other intangible assets [Axis]	Trade marks [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0		0
Acquisitions through business combinations	0	0		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	0	-0.01		
Impairment loss recognised in profit or loss	0	0		
Reversal of impairment loss recognised in profit or loss	0	0		
Revaluation increase (decrease), other intangible assets	0	0		0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	0	-0.01		0
Other intangible assets at end of period	0	0	0.01	0.02

Disclosure of detailed information about other intangible assets [Table] **..(11)**

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

Classes of other intangible assets [Axis]	Trade marks [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0			
Acquisitions through business combinations	0			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			0	0.01
Impairment loss recognised in profit or loss			0	0
Reversal of impairment loss recognised in profit or loss			0	0
Revaluation increase (decrease), other intangible assets	0			
Impairment loss recognised in other comprehensive income, other intangible assets			0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets			0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0			
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0			
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	0		0	0.01
Other intangible assets at end of period	0.02	0.02	0.02	0.02

Disclosure of detailed information about other intangible assets [Table] **..(12)**

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

Classes of other intangible assets [Axis]	**Trade marks [Member]**	**Computer software [Member]**		
Sub classes of other intangible assets [Axis]	**Intangible assets other than internally generated [Member]**	**Internally generated intangible assets [Member]**		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	**Accumulated amortization and impairment [Member]**	**Carrying amount [Member]**		
	31/03/2020	**01/04/2021 to 31/03/2022**	**01/04/2020 to 31/03/2021**	**31/03/2020**
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		58.56	17.35	
Acquisitions through business combinations		16.36	0	
Increase (decrease) through net exchange differences		0	0	
Amortisation other intangible assets		-35.37	-23.92	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		39.55	-6.57	
Other intangible assets at end of period	0.01	52.27	12.72	19.29

Disclosure of detailed information about other intangible assets [Table] **..(13)**

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	58.56	17.35		
Acquisitions through business combinations	16.36	0		
Increase (decrease) through net exchange differences	0	0		
Amortisation other intangible assets				(A) 35.37
Impairment loss recognised in profit or loss				0
Reversal of impairment loss recognised in profit or loss				0
Revaluation increase (decrease), other intangible assets	0	0		
Impairment loss recognised in other comprehensive income, other intangible assets				0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets				0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	74.92	17.35		35.37
Other intangible assets at end of period	195.2	120.28	102.93	142.93

(A) Pursuant to business combination 7.13
Amortisation for the year 28.23

Disclosure of detailed information about other intangible assets [Table] **..(14)**

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

Classes of other intangible assets [Axis]	**Computer software [Member]**		**Copyrights, patents and other operating rights [Member]**	
Sub classes of other intangible assets [Axis]	**Internally generated intangible assets [Member]**		**Internally generated intangible assets [Member]**	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	**Accumulated amortization and impairment [Member]**		**Carrying amount [Member]**	
	01/04/2020 to 31/03/2021	**31/03/2020**	**01/04/2021 to 31/03/2022**	**01/04/2020 to 31/03/2021**
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			0	0
Acquisitions through business combinations			0	0
Increase (decrease) through net exchange differences			0	0
Amortisation other intangible assets	23.92		-17.81	-33.89
Impairment loss recognised in profit or loss	0		0	0
Reversal of impairment loss recognised in profit or loss	0		0	0
Revaluation increase (decrease), other intangible assets			0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets			0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements			0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	23.92		-17.81	-33.89
Other intangible assets at end of period	107.56	83.64	16.29	34.1

Disclosure of detailed information about other intangible assets [Table] **..(15)**

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

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	0	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		0	0	
Other intangible assets at end of period	67.99	142.91	142.91	142.91

Disclosure of detailed information about other intangible assets [Table] **..(16)**

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

Classes of other intangible assets [Axis]	**Copyrights, patents and other operating rights [Member]**			
Sub classes of other intangible assets [Axis]	**Internally generated intangible assets [Member]**			**Intangible assets other than internally generated [Member]**
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	**Accumulated amortization and impairment [Member]**			**Carrying amount [Member]**
	01/04/2021 to 31/03/2022	**01/04/2020 to 31/03/2021**	**31/03/2020**	**01/04/2021 to 31/03/2022**
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				0
Acquisitions through business combinations				0
Increase (decrease) through net exchange differences				0
Amortisation other intangible assets	17.81	33.89		-1.61
Impairment loss recognised in profit or loss	0	0		0
Reversal of impairment loss recognised in profit or loss	0	0		0
Revaluation increase (decrease), other intangible assets				0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets				0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements				0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	17.81	33.89		-1.61
Other intangible assets at end of period	126.62	108.81	74.92	0.3

Disclosure of detailed information about other intangible assets [Table] **..(17)**

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

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0		0	0
Acquisitions through business combinations	0		0	0
Increase (decrease) through net exchange differences	0		0	0
Amortisation other intangible assets	-3.89			
Impairment loss recognised in profit or loss	0			
Reversal of impairment loss recognised in profit or loss	0			
Revaluation increase (decrease), other intangible assets	0		0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0			
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0			
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	-3.89		0	0
Other intangible assets at end of period	1.91	5.8	11.98	11.98

Disclosure of detailed information about other intangible assets [Table] **..(18)**

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

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		1.61	3.89	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		1.61	3.89	
Other intangible assets at end of period	11.98	11.68	10.07	6.18

Disclosure of detailed information about other intangible assets [Table] **..(19)**

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

Classes of other intangible assets [Axis]	Patents [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0		0
Acquisitions through business combinations	0	0		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-1.61	-3.89		
Impairment loss recognised in profit or loss	0	0		
Reversal of impairment loss recognised in profit or loss	0	0		
Revaluation increase (decrease), other intangible assets	0	0		0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	-1.61	-3.89		0
Other intangible assets at end of period	0.3	1.91	5.8	11.98

Disclosure of detailed information about other intangible assets [Table] **..(20)**

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

Classes of other intangible assets [Axis]	Patents [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0			
Acquisitions through business combinations	0			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			1.61	3.89
Impairment loss recognised in profit or loss			0	0
Reversal of impairment loss recognised in profit or loss			0	0
Revaluation increase (decrease), other intangible assets	0			
Impairment loss recognised in other comprehensive income, other intangible assets			0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets			0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0			
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0			
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	0		1.61	3.89
Other intangible assets at end of period	11.98	11.98	11.68	10.07

Disclosure of detailed information about other intangible assets [Table] **..(21)**

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

Classes of other intangible assets [Axis]	Patents [Member]	Other intellectual property rights [Member]		
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]	Internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	0	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Amortisation other intangible assets		-17.81	-33.89	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		-17.81	-33.89	
Other intangible assets at end of period	6.18	16.29	34.1	67.99

Disclosure of detailed information about other intangible assets [Table] **..(22)**

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

Classes of other intangible assets [Axis]	**Other intellectual property rights [Member]**			
Sub classes of other intangible assets [Axis]	**Internally generated intangible assets [Member]**			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	**Gross carrying amount [Member]**			**Accumulated amortization and impairment [Member]**
	01/04/2021 to 31/03/2022	**01/04/2020 to 31/03/2021**	**31/03/2020**	**01/04/2021 to 31/03/2022**
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0		
Acquisitions through business combinations	0	0		
Increase (decrease) through net exchange differences	0	0		
Amortisation other intangible assets				17.81
Impairment loss recognised in profit or loss				0
Reversal of impairment loss recognised in profit or loss				0
Revaluation increase (decrease), other intangible assets	0	0		
Impairment loss recognised in other comprehensive income, other intangible assets				0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets				0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	0	0		17.81
Other intangible assets at end of period	115.41	115.41	115.41	99.12

Disclosure of detailed information about other intangible assets [Table] **..(23)**

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

Classes of other intangible assets [Axis]	**Other intellectual property rights [Member]**		**Services and operating rights [Member]**	
Sub classes of other intangible assets [Axis]	**Internally generated intangible assets [Member]**		**Internally generated intangible assets [Member]**	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	**Accumulated amortization and impairment [Member]**		**Carrying amount [Member]**	
	01/04/2020 to 31/03/2021	**31/03/2020**	**01/04/2021 to 31/03/2022**	**01/04/2020 to 31/03/2021**
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			0	0
Acquisitions through business combinations			0	0
Increase (decrease) through net exchange differences			0	0
Amortisation other intangible assets	33.89		0	0
Impairment loss recognised in profit or loss	0		0	0
Reversal of impairment loss recognised in profit or loss	0		0	0
Revaluation increase (decrease), other intangible assets			0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets			0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements			0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	33.89		0	0
Other intangible assets at end of period	81.31	47.42	0	0

Disclosure of detailed information about other intangible assets [Table] **..(24)**

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

Classes of other intangible assets [Axis]	Services and operating rights [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	0	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		0	0	
Other intangible assets at end of period	0	27.5	27.5	27.5

Disclosure of detailed information about other intangible assets [Table] **..(25)**

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

Classes of other intangible assets [Axis]	**Services and operating rights [Member]**			**Other intangible assets [Member]**
Sub classes of other intangible assets [Axis]	**Internally generated intangible assets [Member]**			**Internally generated intangible assets [Member]**
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	**Accumulated amortization and impairment [Member]**			**Carrying amount [Member]**
	01/04/2021 to 31/03/2022	**01/04/2020 to 31/03/2021**	**31/03/2020**	**01/04/2021 to 31/03/2022**
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				0
Acquisitions through business combinations				866
Increase (decrease) through net exchange differences				0
Amortisation other intangible assets	0	0		-168.25
Impairment loss recognised in profit or loss	0	0		0
Reversal of impairment loss recognised in profit or loss	0	0		0
Revaluation increase (decrease), other intangible assets				0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets				0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements				0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	0	0		697.75
Other intangible assets at end of period	27.5	27.5	27.5	784.94

Disclosure of detailed information about other intangible assets [Table] **..(26)**

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0		0	0
Acquisitions through business combinations	0		866	0
Increase (decrease) through net exchange differences	0		0	0
Amortisation other intangible assets	-22.1			
Impairment loss recognised in profit or loss	0			
Reversal of impairment loss recognised in profit or loss	0			
Revaluation increase (decrease), other intangible assets	0		0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0			
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0			
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	-22.1		866	0
Other intangible assets at end of period	87.19	109.29	976.5	110.5

Disclosure of detailed information about other intangible assets [Table] **..(27)**

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

Classes of other intangible assets [Axis]	**Other intangible assets [Member]**			
Sub classes of other intangible assets [Axis]	**Internally generated intangible assets [Member]**			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	**Gross carrying amount [Member]**	**Accumulated amortization and impairment [Member]**		
	31/03/2020	**01/04/2021 to 31/03/2022**	**01/04/2020 to 31/03/2021**	**31/03/2020**
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		168.25	22.1	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		168.25	22.1	
Other intangible assets at end of period	110.5	191.56	23.31	1.21

Disclosure of detailed information about other intangible assets [Table] **..(28)**

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

Classes of other intangible assets [Axis]	**Other intangible assets, others [Member]**			
Sub classes of other intangible assets [Axis]	**Internally generated intangible assets [Member]**			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	**Carrying amount [Member]**			**Gross carrying amount [Member]**
	01/04/2021 to 31/03/2022	**01/04/2020 to 31/03/2021**	**31/03/2020**	**01/04/2021 to 31/03/2022**
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others	Vendor relationship and Customer relationship	Vendor relationship		Vendor relationship and Customer relationship
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0		0
Acquisitions through business combinations	866	0		(A) 866
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-168.25	-22.1		
Impairment loss recognised in profit or loss	0	0		
Reversal of impairment loss recognised in profit or loss	0	0		
Revaluation increase (decrease), other intangible assets	0	0		0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	697.75	-22.1		866
Other intangible assets at end of period	784.94	87.19	109.29	976.5

(A) Customer relationship 866

Disclosure of detailed information about other intangible assets [Table] **..(29)**

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others	Vendor relationship		Vendor relationship and Customer relationship	Vendor relationship
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0			
Acquisitions through business combinations	0			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			(A) 168.25	22.1
Impairment loss recognised in profit or loss			0	0
Reversal of impairment loss recognised in profit or loss			0	0
Revaluation increase (decrease), other intangible assets	0			
Impairment loss recognised in other comprehensive income, other intangible assets			0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets			0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0			
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0			
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	0		168.25	22.1
Other intangible assets at end of period	110.5	110.5	191.56	23.31

(A) Vendor relationship 22.10
Customer relationship 146.15

Disclosure of detailed information about other intangible assets [Table] **..(30)**

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

Classes of other intangible assets [Axis]	**Other intangible assets, others [Member]**
Sub classes of other intangible assets [Axis]	**Internally generated intangible assets [Member]**
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	**Accumulated amortization and impairment [Member]**
	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]	
Disclosure of detailed information about other intangible assets [Line items]	
Reconciliation of changes in other intangible assets [Abstract]	
Other intangible assets at end of period	1.21

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

	01/04/2021 to 31/03/2022	**01/04/2020 to 31/03/2021**
Disclosure of other intangible assets [TextBlock]	Textual information (25) [See below]	
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

Textual information (25)

Disclosure of other intangible assets [Text Block]

4(iii)	Intangible assets	Computer software	Intellectual property rights	Brand	IT platform	Trademark	Patents	Vendor relationship	Customer relationship	Total other intangible assets
	Gross carrying amount									
	Balance as at 31 March 2020	102.93	115.41	35.50	27.50	0.02	11.98	110.50	-	403.84
	Additions	17.35	-	-	-	-	-	-	-	17.35
	Balance as at 31 March 2021	120.28	115.41	35.50	27.50	0.02	11.98	110.50	-	421.19
	Acquisitions through business combination (refer note iii below)	16.36	-	-	-	-	-	-	866.00	882.36
	Additions	58.56	-	-	-	-	-	-	-	58.56
	Disposals	-	-	-	-	-	-	-	-	-
	Balance as at 31 March 2022	195.20	115.41	35.50	27.50	0.02	11.98	110.50	866.00	1,362.11

	Particulars	Computer software	Intellectual property rights	Brand	IT platform	Trademark	Patents	Vendor relationship	Customer relationship	Total other intangible assets
	Accumulated amortisation									
	Balance as at 31 March 2020	83.64	47.42	35.50	27.50	0.01	6.18	1.21	-	201.46

Amortisation for the year	23.92	33.89		-	-	0.01	3.89	22.10	-	83.81
Balance as at 31 March 2021	107.56	81.31	35.50	27.50		0.02	10.07	23.31	-	285.27
Pursuant to business combination	7.13	-	-	-	-	-	-	-	-	7.13
Amortisation for the year	28.23	17.81		-	-	-	1.61	22.10	146.15	215.90
Accumulated amortisation on disposals	-	-	-	-	-	-	-	-	-	-
Balance as at 31 March 2022	142.93	99.12	35.50	27.50		0.02	11.68	45.41	146.15	508.31

Carrying amount, net	Computer software	Intellectual property rights	Brand	IT platform	Trademark	Patents	Vendor relationship	Customer relationship	Total other intangible assets
As at 31 March 2021	12.72	34.10		-	-	-	1.91	87.19	-	135.92
As at 31 March 2022	52.28	16.28		-	-	-	0.30	65.09	719.85	853.80

[401000] Notes - Biological assets other than bearer plants

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	NA	NA
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	NA	NA

[611100] Notes - Financial instruments

Disclosure of financial liabilities [Table] **..(1)**

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

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]	
Categories of financial liabilities [Axis]	Financial liabilities at amortised cost, category [Member]	
	31/03/2022	31/03/2021
Disclosure of financial liabilities [Abstract]		
Disclosure of financial liabilities [Line items]		
Financial liabilities	(A) 16,400.25	(B) 15,263.37
Financial liabilities, at fair value	0	0

Footnotes

(A) Financial liabilities

Borrowings	1,802.43
Lease liabilities	7,755.42
Trade payables	6,234.82
Other financial liabilities	607.58
Total financial liabilities	16,400.25

(B)

Financial liabilities	
Measured at amortised cost	
Borrowings	528.53
Lease liabilities	2791.02
Trade payables	2690.54
Other financial liabilities	1089.3
Total financial liabilities	7099.39

Disclosure of financial assets [Table] **..(1)**

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

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Other financial assets at amortised cost class [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	2,460.68	16,681.06	2,460.68	16,681.06
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class				

Disclosure of financial assets [Table] **..(2)**

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 1 [Member]		Other financial assets at amortised cost class 2 [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	162.85	15,259.17	836.67	43.13
Financial assets, at fair value	(A) 0	0	0	0
Description of other financial assets at amortised cost class	Trade receivables	Trade receivables	Cash and cash equivalents	Cash and cash equivalents

Footnotes

(A)

Trade receivables	162.85
Cash and cash equivalents	836.67
Other bank balances	105.98
Loans	-
Other financial assets	1,355.18
Total financial assets	2,460.68

Disclosure of financial assets [Table] **..(3)**

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 3 [Member]		Other financial assets at amortised cost class 4 [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	105.98	670.84	1,355.18	707.92
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Other bank balances	Other bank balances	Other financial assets	Other financial assets

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial instruments [TextBlock]	Textual information (26) [See below]	
Disclosure of financial assets [TextBlock]		
Disclosure of financial assets [Abstract]		
Disclosure of financial liabilities [TextBlock]		
Disclosure of financial liabilities [Abstract]		
Income, expense, gains or losses of financial instruments [Abstract]		
Gains (losses) on financial instruments [Abstract]		
Total gains (losses) on financial assets at fair value through profit or loss	0	0
Total gains (losses) on financial liabilities at fair value through profit or loss	0	0
Gain (loss) arising from derecognition of financial assets measured at amortised cost [Abstract]		
Net gain (loss) arising from derecognition of financial assets measured at amortised cost	0	0
Disclosure of credit risk [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]		
Disclosure of credit risk exposure [TextBlock]		
Disclosure of credit risk exposure [Abstract]		
Disclosure of provision matrix [TextBlock]		
Disclosure of provision matrix [Abstract]		
Disclosure of financial instruments by type of interest rate [TextBlock]		
Disclosure of financial instruments by type of interest rate [Abstract]		

Textual information (26)

Disclosure of financial instruments [Text Block]

34 Financial instruments

34.1 Categories of financial instruments

The carrying value and fair value of financial instruments by categories are as follows:

(Amount in Rs. Million)

Financial assets/ liabilities measured at amortised cost	31 March 2022	31 March 2021	
Trade receivables		162.85	15,259.17
Cash and cash equivalents		836.67	43.13
Other bank balances		105.98	670.84
Loans		-	-
Other financial assets		1,355.18	707.92
Total financial assets		2,460.68	16,681.07
Borrowings		1,802.43	5,604.92
Lease liabilities		7,755.42	3,464.51
Trade payables		6,234.82	5,110.88
Other financial liabilities		607.58	1,083.06
Total financial liabilities		16,400.25	15,263.36

34.2 Fair value hierarchy

Level 1: Level 1 hierarchy includes financial instruments measured using

quoted prices. This includes

investment in equity, preference securities, mutual funds and debentures that have quoted price.

Level 2: The fair value of financial instruments that are not traded in an active market (for example, traded bonds, over-the-counter derivatives) is determined using valuation techniques which maximize the use of observable market data and rely as little as possible on entity-specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in level 2.

Level 3: If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3. This is the case for unquoted equity securities.

The Group has not separately disclosed the fair values for financial assets and liabilities because their carrying amount is a reasonable approximation of the fair values.

34.3 Risk management framework

The Group's board of directors has overall responsibility for the establishment and oversight of the risk management framework. The Group's management oversees how management monitors compliance with the risk management policies and procedures, and reviews the adequacy of the risk management framework in relation to the risks faced by the Group. The management is assisted in its oversight role by internal audit. Internal audit undertakes both regular and ad hoc reviews of risk management controls and procedures, the results of which are reported to the Board.

34.4 Financial risk management objective and policies

The Group's principal financial liabilities comprise borrowings, lease liabilities, trade payables and other payables. The main purpose of these financial liabilities is to finance the Group's operations. The Group's principal financial assets include

investments, loans, trade and other receivables, cash and short-term deposits

The Group is exposed to the following risks from its use of financial instruments:
- Credit risk
- Liquidity risk
- Market risk

The note presents information about the Group's exposure to each of the above risks, the Group's objectives, policies and processes for measuring and managing risk, and the Group's management of capital. Further quantitative disclosures are included throughout these financial statements.

34 Financial instruments (continued)

34.5 Credit risk

Credit risk is the risk of financial loss to the Group if a customer or counterparty to a financial instrument fails to meet its contractual obligations resulting in a financial loss to the Group. Credit risk arises principally from the Group’s trade receivables. Credit risk arises from cash held with banks and financial institutions, investment in mutual funds and commercial papers as well as credit exposure to customers, including outstanding accounts receivable. The maximum exposure to credit risk is equal to the carrying value of the financial assets. The objective of managing counterparty credit risk is to prevent losses in financial assets. The Group assesses the credit quality of the counterparties, taking into account their financial position, past experience and other factors.

The Group’s trade and other receivables are actively monitored to review credit worthiness of the customers to whom credit terms are granted and also avoid significant concentrations of credit risks.

The provision is provided in the books for trade receivables overdue:

(Amount in Rs. Million)

Particulars		31 March 2022	31 March 2021
Opening balance		43.18	26.37
Add: Additional ECL provision/(revesals)	1.34	16.80	
Total:		44.52	43.18

The Group continuously monitors receivables from customers and other counterparties, identified either individually or by the Group, and incorporates this information into its credit risk controls.

The Group limits its exposure to credit risk by generally investing in liquid securities and only with counter-parties that have a good credit rating. The Group does not expect any losses from non-performance by these counter-parties, and does not have any significant concentration of exposures to specific industry section.

Credit risk on cash and cash equivalents is limited as the Group generally invests in deposits with banks and financial institutions with high credit ratings assigned by international and domestic credit rating agencies.

34.6 Liquidity risk

Liquidity risk is the risk that the Group will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Group's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and

stressed conditions, without incurring unacceptable losses or risking damage to the Group's reputation.

The Group has an appropriate liquidity risk management framework for the management of short, medium and long term funding and liquidity management requirements. The Group manages liquidity risk by maintaining adequate cash reserves, banking facilities and reserve borrowing facilities by continuously monitoring forecast and actual cash flows and matching the maturity profiles of financial assets and liabilities.

The Group is internally responsible for managing the short term and long term liquidity requirements of the Group. Short term liquidity situation is reviewed daily internally. Long term liquidity position is reviewed on a regular basis by the Board of Directors and appropriate decisions are taken according to the situation.

Typically the Group ensures that it has sufficient cash on demand to meet expected operational expenses for a period of 60 days, including the servicing of financial obligations; this excludes the potential impact of extreme circumstances that cannot reasonably be predicted, such as natural disasters.

As of 31 March 2022, the Group had a working capital deficit of Rs. 267.73 million, including cash and cash equivalents of Rs. 836.67 million and other bank balances of Rs. 105.98 million.

The table below provides details regarding the contractual maturities of significant financial liabilities as at 31 March 2022 and 31 March 2021

(Amount in Rs. Million)

Particulars	As at 31 March 2022			
	Less than 1 year	1-2 years	2 years and above	Total

Borrowings	1,802.43	-	-	1,802.43
Lease liabilities	1,755.26	1,773.59	7,370.38	10,899.23
Trade payables	6,234.82	-	-	6,234.82
Other financial liabilities	604.01	3.57	-	607.58

Particulars	As at 31 March 2021			
	Less than 1 year	1-2 years	2 years and above	Total
Borrowings	1,128.72	4,476.20	-	5,604.92
Lease liabilities	651.28	664.99	3,774.03	5,090.30
Trade payables	5,110.88	-	-	5,110.88
Other financial liabilities	955.66	127.41	-	1,083.07

34.7 Market risk

Market risk is the risk that changes in market prices, such as foreign exchange rates, interest rates and equity prices will affect the Group's income or the value of its holdings of financial investments. Market risk is attributable to all market risk sensitive financial instruments including foreign currency receivables and payables and long term debt. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return.

- Currency risk

The Group is not exposed to significant currency risk as majority of the transactions are primarily

denominated in Indian Rupees ("Rs."), which is the national currency of India.

- Interest rate risk

The Group is not exposed to significant interest rate risk as the Group does not have any floating rate of interest on the borrowings.

34 Financial instruments (continued)

34.8 Capital Management

The Group manages its capital to ensure that Group will be able to continue as going concern while maximising the return to stakeholders through the optimisation of the debt and equity balance.

The capital structure of the Group consists of net debt and total equity of the Group.

The Group's Gearing Ratio at end of the reporting period is as follows.

(Amount in Rs. Million)

Particulars	31 March 2022	31 March 2021
Debt	1,802.43	5,604.92
Cash and bank balances	(942.65)	(713.97)
Other non-current financial assets	(48.68)	(26.07)
Net debt	811.10	4,864.90

	Total equity	19,666.36	12,735.40
	Gearing ratio	0.04	0.38

35 Dues to Micro, Small and Medium Enterprises

The Ministry of Micro, Small and Medium Enterprises has issued an office memorandum dated 26 August 2008 which recommends that the Micro and Small Enterprises should mention in their correspondence with its customers the Entrepreneurs Memorandum Number as allocated after filing of the Memorandum in accordance with the 'Micro, Small and Medium Enterprises Development Act, 2006 ('the Act'). Accordingly, the disclosure in respect of the amounts payable to such enterprises as at 31 March 2022 has been made in the financial statements based on information received and available with the Group. Further in view of the Management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act is not expected to be material. The Group has not received any claim for interest from any supplier as at the balance sheet date.

(Amount in Rs. Million)

Particulars	31 March 2022	31 March 2021
The principal amount and the interest due thereon remaining unpaid to any supplier at the end of each accounting year;	-	-
Principal	133.44	422.24
Interest	-	-
The amount of interest paid by the Company in terms of Section 16 of the MSMED Act, 2006 along with the amount of the payment made to the supplier beyond the appointed date during the year.	-	-
The amount of interest due and		

payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under MSMED Act, 2006.	-	-
The amount of interest accrued and remaining unpaid at the end of each accounting year.	-	-
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purposes of disallowance as a deductible expenditure under the MSMED Act, 2006	-	-

[611300] Notes - Regulatory deferral accounts

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of regulatory deferral accounts [TextBlock]		
Total regulatory deferral account debit balances	0	0
Total regulatory deferral account credit balances	0	0
Total net movement in regulatory deferral account balances related to profit or loss	0	0
Total net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax	0	0
Total other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	0	0

[400400] Notes - Non-current investments

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

	31/03/2022	31/03/2021
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	0	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	0	0
Aggregate provision for diminution in value of non-current investments	0	0

[400500] Notes - Current investments

Details of current investments [Table] **..(1)**

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

Classification of current investments [Axis]	Column 1	
	01/04/2021 to 31/03/2022	**01/04/2020 to 31/03/2021**
Current investments [Abstract]		
Disclosure of details of current investments [Abstract]		
Details of current investments [Line items]		
Type of current investments	Other current investments	Other current investments
Class of current investments	Current investments	Current investments
Nature of current investments	Investment in commercial paper (Unquoted) - at amortised cost-6% commercial paper of Kotak Mahindra Investments Limited	Investment in commercial paper (Unquoted) - at amortised cost-6% commercial paper of Kotak Mahindra Investments Limited
Current investments	0	0
Basis of valuation of current investments	NA	NA
Name of body corporate in whom investment has been made	NA	NA
Number of shares of current investment made in body corporate	[shares] 0	[shares] 0

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

	31/03/2022	**31/03/2021**
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

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

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

	01/04/2021 to 31/03/2022	**01/04/2020 to 31/03/2021**
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	-7,516.9	-2,405.58
Net cash flows from (used in) operating activities	-7,516.9	-2,405.58
Net cash flows from (used in) investing activities, continuing operations	-1,101.22	-1,372.42
Net cash flows from (used in) investing activities	-1,101.22	-1,372.42
Net cash flows from (used in) financing activities, continuing operations	9,441.66	3,533.67
Net cash flows from (used in) financing activities	9,441.66	3,533.67

[400100] Notes - Equity share capital

Disclosure of shareholding more than five per cent in company [Table] **..(1)**

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Name of shareholder [Member]		Shareholder 1 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
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 Shares	Equity Shares	Equity Shares	Equity Shares
Name of shareholder			Protraviny Private Limited	Abraaj Basket I Private Limited
CIN of shareholder			U72200MH2022PTC377935	
Country of incorporation or residence of shareholder			INDIA	MAURITIUS
Number of shares held in company			[shares] 8,18,98,153	[shares] 19,53,913
Percentage of shareholding in company			83.20%	8.74%

Disclosure of shareholding more than five per cent in company [Table] **..(2)**

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 2 [Member]		Shareholder 3 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
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 Shares	Equity Shares	Equity Shares	Equity Shares
Name of shareholder	Mirae Asset - Naver Asia Growth Investment Pte Ltd	Abhinay Choudhari	Bennet Coleman & Co Limited	Bennet Coleman & Co Limited
CIN of shareholder			U22120MH1913PLC000391	U22120MH1913PLC000391
Permanent account number of shareholder	AHKPC1487G	AHKPC1487G		
Country of incorporation or residence of shareholder	SINGAPORE	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 58,51,831	[shares] 12,91,959	[shares] 0	[shares] 18,23,953
Percentage of shareholding in company	5.94%	5.78%	0.00%	8.16%

Disclosure of shareholding more than five per cent in company [Table] **..(3)**

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 4 [Member]		Shareholder 5 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
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 Shares	Equity Shares	Equity Shares	Equity Shares
Name of shareholder	Alibaba.Com Singapore E-Commerce Private Limited	Alibaba.Com Singapore E-Commerce Private Limited	CDC Group Plc	CDC Group Plc
Country of incorporation or residence of shareholder	SINGAPORE	SINGAPORE	UNITED KINGDOM	UNITED KINGDOM
Number of shares held in company	[shares] 0	[shares] 21,40,086	[shares] 47,22,964	[shares] 37,24,307
Percentage of shareholding in company	0.00%	9.57%	4.80%	16.65%

Disclosure of shareholding more than five per cent in company [Table] **..(4)**

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]		
Name of shareholder [Axis]	Shareholder 6 [Member]		Shareholder 7 [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022
Type of share	Equity Shares	Equity Shares	Equity Shares
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 Shares	Equity Shares	Equity Shares
Name of shareholder	Abhinay Choudhari	Mirae Asset - Naver Asia Growth Investment Pte Ltd	Abraaj Basket I Private Limited
Permanent account number of shareholder	AHKPC1487G		
Country of incorporation or residence of shareholder	INDIA	SINGAPORE	MAURITIUS
Number of shares held in company	[shares] 7,83,449	[shares] 51,20,917	[shares] 0
Percentage of shareholding in company	0.80%	22.90%	0.00%

Disclosure of classes of equity share capital [Table] **..(1)**

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

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity Shares
Number of shares authorised	[shares] 10,45,35,826	[shares] 6,00,00,000		(A) [shares] 10,45,35,826
Value of shares authorised	104.54	60		104.54
Number of shares issued	[shares] 10,31,66,737	[shares] 2,23,64,521		[shares] 10,31,66,737
Value of shares issued	103.17	22.36		103.17
Number of shares subscribed and fully paid	[shares] 9,84,36,825	[shares] 2,23,64,521		[shares] 9,84,36,825
Value of shares subscribed and fully paid	98.44	22.36		98.44
Number of shares subscribed but not fully paid	[shares] 47,29,912	[shares] 0		[shares] 47,29,912
Value of shares subscribed but not fully paid	0.05	0		0.05
Total number of shares subscribed	[shares] 10,31,66,737	[shares] 2,23,64,521		[shares] 10,31,66,737
Total value of shares subscribed	98.49	22.36		98.49
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 10,31,66,737	[shares] 2,23,64,521		[shares] 10,31,66,737
Value of shares called	98.48	22.36		98.48
Value of shares paid-up	98.48	22.36		98.48
Par value per share				[INR/shares] 1
Amount per share called in case shares not fully called				[INR/shares] 0.01
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 as rights	[shares] 1,19,40,963	[shares] 0		[shares] 1,19,40,963
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 8,330		[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 6,39,97,485	[shares] 93,46,488		(B) [shares] 6,39,97,485
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in shares based payment transactions	[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] 47,29,912	[shares] 0		[shares] 47,29,912
Number of shares issued under employee stock option plan	[shares] 1,33,856	[shares] 0		[shares] 1,33,856
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 8,08,02,216	[shares] 93,54,818		[shares] 8,08,02,216
Decrease in number of shares during period [Abstract]				
Number of shares bought back or treasury shares	[shares] 0	[shares] 0		[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0		[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0		[shares] 0

Total increase (decrease) in number of shares outstanding	[shares] 8,08,02,216	[shares] 93,54,818		[shares] 8,08,02,216
Number of shares outstanding at end of period	[shares] 10,31,66,737	[shares] 2,23,64,521	[shares] 1,30,09,703	[shares] 10,31,66,737
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity 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 rights issue during period	11.94	0		11.94
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other private placement issue during period	0	0.01		0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	64	9.34		64
Amount of other preferential allotment issue during period	0	0		0
Amount of share based payment transactions during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0.05	0		0.05
Amount of shares issued under employee stock option plan	0.13	0		0.13
Amount of other issue arising out of conversion of securities during period	0	0		0
Total aggregate amount of increase in equity share capital during period	76.12	9.35		76.12
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0	0		0
Other decrease in amount of shares	0	0		0
Total decrease in equity share capital during period	0	0		0
Total increase (decrease) in share capital	76.12	9.35		76.12
Equity share capital at end of period	98.48	22.36	13.01	98.48
Rights preferences and restrictions attaching to class of share capital				
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 8,18,98,153	[shares] 0		[shares] 8,18,98,153
Shares in company held by ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 8,18,98,153	[shares] 0		[shares] 8,18,98,153
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0		[shares] 0
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment				00
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0		[shares] 0
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0		[shares] 0

Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0		[shares] 0
Terms of securities convertible into equity shares issued along with earliest date of conversion in descending order starting from farthest such date explanatory [TextBlock]				0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Terms and conditions of shares pending allotment				0
Description of whether company have sufficient authorised capital to cover proposed equity share capital amount resulting from allotment				0
Over due period for which application money is pending prior to allotment of shares				0
Reason for over due period for which application money is pending prior to allotment of shares				0
Type of share				Equity Shares

(A)

Authorised				
Equity shares of Rs 1 each			10,45,35,826	104.54
0.0001% Series 'A' Compulsorily Convertible Preference Shares of Rs 10 each	12,50,000	12.50		
0.0001% Series 'A-1' Compulsorily Convertible Preference Shares of Rs 20 each	3,14,364	6.29		
0.0001% Series 'A-2' Compulsorily Convertible Preference Shares of Rs 20 each	3,38,000	6.76		
0.0001% Series 'B-1' Compulsorily Convertible Preference Shares of Rs 20 each	6,60,000	13.20		
0.0001% Series 'B-2' Compulsorily Convertible Preference Shares of Rs 20 each	3,00,000	6.00		
0.0001% Series 'C' Compulsorily Convertible Preference Shares of Rs 20 each	3,00,000	6.00		
0.0001% Series 'D' Compulsorily Convertible Preference Shares of Rs 20 each	19,02,972	38.06		
0.0001% Series 'D-1' Compulsorily Convertible Preference Shares of Rs 20 each	2,17,933	4.36		
0.0001% Series 'D-2' Compulsorily Convertible Preference Shares of Rs 20 each	11,000	0.22		

0.0001% Series 'D-3' Compulsorily Convertible Preference Shares of Rs 20 each	1,30,000	2.60		
0.0001% Series 'E' Compulsorily Convertible Preference Shares of Rs 20 each	19,67,500	39.35		
0.0001% Series 'E1' Compulsorily Convertible Preference Shares of Rs 20 each	4,770	0.10		
0.0001% Series 'F' Compulsorily Convertible Preference Shares of Rs 20 each	4,37,500	8.75		
0.0001% Series 'F1' Compulsorily Convertible Preference Shares of Rs 20 each	12,500	0.25		
0.01% Series Optionally Convertible Redeemable Preference Shares of Re 1 each	35,826	0.04		
0.0001% Series 'F2' Compulsorily Convertible Preference Shares of Rs 20 each	5,50,000	11.00		
Total			11,29,68,191	260.00

(B) Shares issued on conversion of optionally convertible preference shares 35,826
Shares issued on conversion of compusorily convertible preference shares 5,95,08,409
Shares issued on conversion of compusorily convertible debentures 44,53,250

Disclosure of classes of equity share capital [Table] **..(2)**

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Equity Shares	
Number of shares authorised	(A) [shares] 6,00,00,000	
Value of shares authorised	60	
Number of shares issued	[shares] 2,23,64,521	
Value of shares issued	22.36	
Number of shares subscribed and fully paid	[shares] 2,23,64,521	
Value of shares subscribed and fully paid	22.36	
Number of shares subscribed but not fully paid	[shares] 0	
Value of shares subscribed but not fully paid	0	
Total number of shares subscribed	[shares] 2,23,64,521	
Total value of shares subscribed	22.36	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 2,23,64,521	
Value of shares called	22.36	
Value of shares paid-up	22.36	
Par value per share	[INR/shares] 1	
Amount per share called in case shares not fully called	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in public offering	[shares] 0	
Number of shares issued as bonus shares	[shares] 0	
Number of shares issued as rights	[shares] 0	
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued in other private placement	[shares] 8,330	
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 93,46,488	
Number of shares issued as other preferential allotment	[shares] 0	
Number of shares issued in shares based payment transactions	[shares] 0	
Number of shares issued under scheme of amalgamation	[shares] 0	
Number of other issues of shares	[shares] 0	
Number of shares issued under employee stock option plan	[shares] 0	
Number of other issue of shares arising out of conversion of securities	[shares] 0	
Total aggregate number of shares issued during period	[shares] 93,54,818	
Decrease in number of shares during period [Abstract]		
Number of shares bought back or treasury shares	[shares] 0	
Other decrease in number of shares	[shares] 0	
Total decrease in number of shares during period	[shares] 0	
Total increase (decrease) in number of shares outstanding	[shares] 93,54,818	
Number of shares outstanding at end of period	[shares] 2,23,64,521	[shares] 1,30,09,703
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Increase in equity share capital during period [Abstract]		
Amount of public issue during period	0	
Amount of bonus issue during period	0	
Amount of rights issue during period	0	
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	
Amount of other private placement issue during period	0.01	
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	9.34	
Amount of other preferential allotment issue during period	0	
Amount of share based payment transactions during period	0	
Amount of issue under scheme of amalgamation during period	0	
Amount of other issues during period	0	
Amount of shares issued under employee stock option plan	0	
Amount of other issue arising out of conversion of securities during period	0	
Total aggregate amount of increase in equity share capital during period	9.35	

Decrease in equity share capital during period [Abstract]		
Decrease in amount of treasury shares or shares bought back	0	
Other decrease in amount of shares	0	
Total decrease in equity share capital during period	0	
Total increase (decrease) in share capital	9.35	
Equity share capital at end of period	22.36	13.01
Rights preferences and restrictions attaching to class of share capital	0	
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]		
Shares in company held by holding company	[shares] 0	
Shares in company held by ultimate holding company	[shares] 0	
Shares in company held by subsidiaries of its holding company	[shares] 0	
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	
Shares in company held by associates of its holding company	[shares] 0	
Shares in company held by associates of its ultimate holding company	[shares] 0	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	
Aggregate number of shares bought back during last five years	[shares] 0	
Terms of securities convertible into equity shares issued along with earliest date of conversion in descending order starting from farthest such date explanatory [TextBlock]	0	
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	
Terms and conditions of shares pending allotment	0	
Description of whether company have sufficient authorised capital to cover proposed equity share capital amount resulting from allotment	0	
Over due period for which application money is pending prior to allotment of shares	0	
Reason for over due period for which application money is pending prior to allotment of shares	0	
Type of share	Equity Shares	

(A)

Authorised				
Equity shares of Rs 1 each			6,00,00,000	60.00
0.0001% Series 'A' Compulsorily Convertible Preference Shares of Rs 10 each	12,50,000	12.50		
0.0001% Series 'A-1' Compulsorily Convertible Preference Shares of Rs 20 each	3,14,364	6.29		
0.0001% Series 'A-2' Compulsorily Convertible Preference Shares of Rs 20 each	3,38,000	6.76		
0.0001% Series 'B-1' Compulsorily Convertible Preference Shares of Rs 20 each	6,60,000	13.20		
0.0001% Series 'B-2' Compulsorily Convertible Preference Shares of Rs 20 each	3,00,000	6.00		

0.0001% Series 'C' Compulsorily Convertible Preference Shares of Rs 20 each	3,00,000	6.00	
0.0001% Series 'D' Compulsorily Convertible Preference Shares of Rs 20 each	19,02,972	38.06	
0.0001% Series 'D-1' Compulsorily Convertible Preference Shares of Rs 20 each	2,17,933	4.36	
0.0001% Series 'D-2' Compulsorily Convertible Preference Shares of Rs 20 each	11,000	0.22	
0.0001% Series 'D-3' Compulsorily Convertible Preference Shares of Rs 20 each	1,30,000	2.60	
0.0001% Series 'E' Compulsorily Convertible Preference Shares of Rs 20 each	19,67,500	39.35	
0.0001% Series 'E1' Compulsorily Convertible Preference Shares of Rs 20 each	4,770	0.10	
0.0001% Series 'F' Compulsorily Convertible Preference Shares of Rs 20 each	13,12,500	26.25	
0.0001% Series 'F1' Compulsorily Convertible Preference Shares of Rs 20 each	12,500	0.25	
0.01% Series Optionally Convertible Redeemable Preference Shares of Re 1 each	71,652	0.07	
0.0001% Series 'F2' Compulsorily Convertible Preference Shares of Rs 20 each	5,50,000	11.00	
Total			6,93,43,191 233.01

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of notes on equity share capital explanatory [TextBlock]	Textual information (27) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of equity share	0	0
Number of shareholders of company	0	0
Number of allottees in case of preferential allotment	0	0
Percentage of capital reduction to capital prior to reduction	0.00%	0.00%
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

Textual information (27)

Disclosure of notes on equity share capital explanatory [Text Block]

(Amount in Rs. Million)

12	Share capital		As at 31 March 2022		As at 31 March 2021	
			No. of shares	Amount	No. of shares	Amount
	(a)	Authorised				
		Equity shares of Rs 1 each	10,45,35,826	104.54	6,00,00,000	60.00
		0.0001% Series 'A' Compulsorily Convertible Preference Shares of Rs 10 each	12,50,000	12.50	12,50,000	12.50
		0.0001% Series 'A-1' Compulsorily Convertible Preference Shares of Rs 20 each	3,14,364	6.29	3,14,364	6.29
		0.0001% Series 'A-2' Compulsorily Convertible Preference Shares of Rs 20 each	3,38,000	6.76	3,38,000	6.76
		0.0001% Series 'B-1' Compulsorily Convertible Preference Shares of Rs 20 each	6,60,000	13.20	6,60,000	13.20
		0.0001% Series 'B-2' Compulsorily Convertible Preference Shares of Rs 20 each	3,00,000	6.00	3,00,000	6.00
		0.0001% Series 'C' Compulsorily Convertible Preference Shares of Rs 20 each	3,00,000	6.00	3,00,000	6.00
		0.0001% Series 'D' Compulsorily Convertible Preference Shares of Rs 20 each	19,02,972	38.06	19,02,972	38.06
		0.0001% Series 'D-1'				

	Compulsorily Convertible Preference Shares of Rs 20 each	2,17,933		4.36	2,17,933	4.36		
	0.0001% Series 'D-2' Compulsorily Convertible Preference Shares of Rs 20 each	11,000		0.22	11,000	0.22		
	0.0001% Series 'D-3' Compulsorily Convertible Preference Shares of Rs 20 each	1,30,000		2.60	1,30,000	2.60		
	0.0001% Series 'E' Compulsorily Convertible Preference Shares of Rs 20 each	19,67,500	39.35		19,67,500	39.35		
	0.0001% Series 'E1' Compulsorily Convertible Preference Shares of Rs 20 each	4,770		0.10	4,770	0.10		
	0.0001% Series 'F' Compulsorily Convertible Preference Shares of Rs 20 each	4,37,500		8.75	13,12,500	26.25		
	0.0001% Series 'F1' Compulsorily Convertible Preference Shares of Rs 20 each	12,500		0.25	12,500	0.25		
	0.01% Series Optionally Convertible Redeemable Preference Shares of Re 1 each	35,826		0.04	71,652	0.07		
	0.0001% Series 'F2' Compulsorily Convertible Preference Shares of Rs 20 each	5,50,000	11.00		5,50,000	11.00		
	Total				11,29,68,191	260.00	6,93,43,191	233.01
(b)	Issued, subscribed and fully paid-up, and issued, subscribed but not fully paid up							
	Equity shares of Re. 1 each, fully paid up				9,84,36,825	98.44	2,23,64,521	22.36

Equity shares of Re. 1 each, called up and paid up 0.01 each		47,29,912	0.05	-	-	
Total (A)			10,31,66,737	98.49	2,23,64,521	22.36
0.0001% Series 'A' Compulsorily Convertible Preference Shares of Rs 10 each	-	-	12,50,000	12.50		
0.0001% Series 'A-1' Compulsorily Convertible Preference Shares of Rs 20 each	1,48,470	2.97	3,14,364	6.29		
0.0001% Series 'A-2' Compulsorily Convertible Preference Shares of Rs 20 each	-	-	3,38,000	6.76		
0.0001% Series 'B-1' Compulsorily Convertible Preference Shares of Rs 20 each	5,86,216	11.72	6,60,000	13.20		
0.0001% Series 'B-2' Compulsorily Convertible Preference Shares of Rs 20 each	1,27,254	2.55	3,00,000	6.00		
0.0001% Series 'C' Compulsorily Convertible Preference Shares of Rs 20 each	3,00,000	6.00	3,00,000	6.00		
0.0001% Series 'D' Compulsorily Convertible Preference Shares of Rs 20 each	6,64,629	13.29	19,02,972	38.06		
0.0001% Series 'D-1' Compulsorily Convertible Preference Shares of Rs 20 each	22,103	0.44	2,17,933	4.36		
0.0001% Series 'D-2' Compulsorily Convertible Preference Shares of Rs 20 each, Re.1 called & paid up	11,000	0.01	11,000	0.01		
0.0001% Series 'D-3' Compulsorily Convertible Preference Shares of Rs 20 each	60,000	1.20	1,30,000	2.60		

	0.0001% Series 'E' Compulsorily Convertible Preference Shares of Rs 20 each	-	-	19,67,500	39.35	
	0.0001% Series 'E-1' Compulsorily Convertible Preference Shares of Rs 20 each, Re.1 called & paid up	4,770	0.00	4,770	0.00	
	0.0001% Series 'F' Compulsorily Convertible Preference Shares of Rs 20 each	-	-	4,37,500	8.75	
	0.0001% Series 'F1' Compulsorily Convertible Preference Shares of Rs 20 each, Re.1 called & paid up	12,500	0.01	12,500	0.01	
	0.01% Series Optionally Convertible Redeemable Preference Shares of Re 1 each	-	-	35,826	0.04	
	Total (B) - Included within "other equity"			19,36,942	38.19	78,82,365	143.92
	Grand total (A+B)			10,51,03,679	136.69	3,02,46,886	166.28

(i) Reconciliation of the number of shares and amount outstanding at the beginning and end of the year:

(Amount in Rs. Million)

	As at 31 March 2022		As at 31 March 2021	
	No. of shares	Amount	No. of shares	Amount
Fully paid equity shares with voting rights				
Balance at the				

beginning of the reporting year			2,23,64,521	22.36	1,30,09,703	13.01
Shares issued during the year			1,19,40,963	11.94	-	-
Shares issued on conversion of optionally convertible preference shares		35,826	0.04	35,826	0.04	
Shares issued on conversion of compusorily convertible debentures		44,53,250	4.45	-	-	
Shares issued on conversion of compusorily convertible preference shares	5,95,08,409	59.51	93,10,662	9.31		
Shares issued on exercise of stock options			1,33,856	0.13	8,330	0.01
Balance at the end of the reporting year			9,84,36,825	98.44	2,23,64,521	22.36

	As at 31 March 2022		As at 31 March 2021	
	No. of shares	Amount	No. of shares	Amount
Partly paid equity shares with voting rights				
Balance at the beginning of the reporting year	-	-	-	-
Partly paidup shares issues during the year	47,29,912	0.05		
Balance at the end of the reporting year	47,29,912	0.05	-	-
Total equity shares with voting rights	10,31,66,737	98.49	2,23,64,521	22.36

	0.0001% Series 'A' Compulsorily Convertible Preference Shares	As at 31 March 2022	As at 31 March 2021			
			No. of shares	Amount	No. of shares	Amount
	Balance at the beginning of the year		12,50,000	12.50	12,50,000	12.50
	Less: Shares converted to equity during the year		(12,50,000)	(12.50)	-	-
	Balance at the end of the year		-	-	12,50,000	12.50
	0.0001% Series 'A-1' Compulsorily Convertible Preference Shares					
	Balance at the beginning of the year		3,14,364	6.29	3,14,364	6.29
	Less: Shares converted to equity during the year		(1,65,894)	(3.32)	-	-
	Balance at the end of the year		1,48,470	2.97	3,14,364	6.29
12	Share capital (continued)					
	0.0001% Series 'A-2' Compulsorily Convertible Preference Shares					
	Balance at the beginning of the year		3,38,000	6.76	3,38,000	6.76
	Less: Shares converted to equity during the year		(3,38,000)	(6.76)	-	-
	Balance at the end of the year		-	-	3,38,000	6.76

0.0001% Series 'B-1' Compulsorily Convertible Preference Shares				
Balance at the beginning of the year	6,60,000	13.20	6,60,000	13.20
Less: Shares converted to equity during the year	(73,784)	(1.48)	-	-
Balance at the end of the year	5,86,216	11.72	6,60,000	13.20
0.0001% Series 'B-2' Compulsorily Convertible Preference Shares				
Balance at the beginning of the year	3,00,000	6.00	3,00,000	6.00
Less: Shares converted to equity during the year	(1,72,746)	(3.45)	-	-
Balance at the end of the year	1,27,254	2.55	3,00,000	6.00
0.0001% Series 'C' Compulsorily Convertible Preference Shares				
Balance at the beginning of the year	3,00,000	6.00	3,00,000	6.00
Balance at the end of the year	3,00,000	6.00	3,00,000	6.00
0.0001% Series 'D' Compulsorily Convertible Preference Shares				
Balance at the beginning of the year	19,02,972	38.06	19,02,972	38.06
Less: Shares converted to equity during the year	(12,38,343)	(24.77)	-	-

Balance at the end of the year	6,64,629	13.29	19,02,972	38.06
0.0001% Series 'D1' Compulsorily Convertible Preference Shares				
Balance at the beginning of the year	2,17,933	4.36	2,17,933	4.36
Less: Shares converted to equity during the year	(1,95,830)	(3.92)	-	-
Balance at the end of the year	22,103	0.44	2,17,933	4.36
0.0001% Series 'D2' Compulsorily Convertible Preference Shares				
Balance at the beginning of the year	11,000	0.01	11,000	0.01
Balance at the end of the year	11,000	0.01	11,000	0.01
0.0001% Series 'D3' Compulsorily Convertible Preference Shares				
Balance at the beginning of the year	1,30,000	2.60	1,30,000	2.60
Less: Shares converted to equity during the year	(70,000)	(1.40)	-	-
Balance at the end of the year	60,000	1.20	1,30,000	2.60
0.0001% Series 'E' Compulsorily Convertible Preference Shares				

Balance at the beginning of the year	19,67,500	39.35	19,67,500	39.35
Less: Shares converted to equity during the year	(19,67,500)	(39.35)	-	-
Balance at the end of the year	-	-	19,67,500	39.35
0.0001% Series 'E1' Compulsorily Convertible Preference Shares				
Balance at the beginning of the year	4,770	0.00	4,770	0.00
Add: Shares issued during the year	-	-	-	-
Balance at the end of the year	4,770	0.00	4,770	0.00
0.0001% Series 'F' Compulsorily Convertible Preference Shares				
Balance at the beginning of the year	4,37,500	8.75	13,12,490	26.25
Less: Shares converted to equity during the year	(4,37,500)	(8.75)	(8,74,990)	(17.50)
Balance at the end of the year	-	-	4,37,500	8.75
0.0001% Series 'F1' Compulsorily Convertible Preference Shares				
Balance at the beginning of the year	12,500	0.01	12,500	0.01
Add: Shares issued during the year	-	-	-	-
Balance at the end of the year	12,500	0.01	12,500	0.01

	0.01% Series Optionally Convertible Redeemable Preference Shares				
	Balance at the beginning of the year	35,826	0.04	71,652	0.07
	Less: Shares converted to equity during the year	(35,826)	(0.04)	(35,826)	(0.04)
	Balance at the end of the year	-	-	35,826	0.04

(ii) Rights, preferences and restrictions attached to shares

Equity shares

The Company has a single class of equity shares. The equity shares are entitled to receive dividend as declared from time to time subject to payment of dividend to preference shareholders. The voting rights of an equity shareholder are in proportion to its share of the paid-up equity capital of the Company. Voting rights cannot be exercised in respect of shares on which any call or other sums presently payable have not been paid. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive the residual assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholder. The dividend proposed by the board of directors is subject to the approval of shareholders in the ensuing Annual General Meetings. The Company

declares and pays dividend in Indian rupees.

12 Share capital (continued)

Preference shares

The holders of preference shares are entitled to dividend of 0.0001% per annum on the nominal value of the share. Preference shares of all series carry preferential right as to dividend over equity shareholders. In the event of liquidation, preference shareholders have a preferential right over equity shareholders to be repaid to the extent of capital paid-up and dividend in arrears on such shares. Further, the preference share holders are entitled to receive the higher of pro-rata entitlement (i.e. after making all the necessary payments) on as if Converted basis or the Liquidation price. The above mentioned preference shares also contains conversion rights containing price protection features, which enable the investor to receive additional shares in the event subsequent issues are done at a price lower than the price at which the investor invested. The preference share holders shall be entitled to voting rights on prorata basis with the equity shares of the Company on as if converted basis. During the year, the rate and terms of dividend was amended to 0.0001% non cummulative and non participating dividend basis from 0.01% cummulate dividend basis.

0.0001% Series 'A'

Compulsorily Convertible Preference Shares	
The tenure of 0.01% Series 'A' compulsorily, convertible and cumulative preference shares allotted shall be till 19 years from the date of issuance of the same. The 0.01% Series 'A' compulsorily, convertible and cumulative preference shares shall be converted to fully paid equity shares in the ratio of 1:10, subject to certain anti-dilution provisions. During the year, the rate and terms of dividend was amended to 0.0001% non cummulative and non participating dividend basis from 0.01% cummulate dividend basis.	
0.0001% Series 'A-1' Compulsorily Convertible Preference Shares	
The Company has issued Series 'A-1' compulsorily convertible cumulative preference shares on 16 October 2013. Each share is convertible into 4.71 equity shares, subject to certain anti-dilution provisions. During the year, the rate and terms of dividend was amended to 0.0001% non cummulative and non participating dividend basis from 0.01% cummulate dividend basis.	
0.0001% Series 'A-2' Compulsorily Convertible Preference Shares	
The Company has issued Series 'A-2' compulsorily convertible cumulative preference shares on 7 February 2014. Each share is	

convertible into 4.46 equity shares, subject to certain anti-dilution provisions. During the year, the rate and terms of dividend was amended to 0.0001% non cummulative and non participating dividend

basis from 0.01% cummulate dividend basis.

0.0001% Series 'B-1' Compulsorily Convertible Preference Shares

The Company has issued Series 'B-1' compulsorily convertible cumulative preference shares on 20 October 2014. Each share is convertible into 12.09 equity shares, subject to certain anti-dilution provisions. During the year, the rate and terms of dividend was amended to 0.0001% non cummulative and non participating dividend basis from 0.01% cummulate dividend basis.

0.0001% Series 'B-2' Compulsorily Convertible Preference Shares

The Company has issued Series 'B-2' compulsorily convertible cumulative preference shares on 23 January 2015. Each share is convertible into 10.5 equity shares, subject to certain anti-dilution provisions. During the year, the rate and terms of dividend was amended to 0.0001% non cummulative and non participating dividend basis from 0.01% cummulate dividend basis.

0.0001% Series 'C' Compulsorily Convertible Preference Shares

The Company has issued Series 'C' compulsorily convertible cumulative preference shares on 25 February 2015. Each share is convertible into 9.47

equity shares, subject to certain anti-dilution provisions. During the year, the rate and terms of dividend was amended to 0.0001% non cummulative and non participating dividend

basis from 0.01% cummulate dividend basis.

0.0001% Series 'D' Compulsorily Convertible Preference Shares

The Company has issued Series 'D' compulsorily convertible cumulative preference shares on various dates. Each share is convertible into 10.53 equity shares, subject to certain anti-dilution provisions. During the year, the rate and terms of dividend was amended to 0.0001% non cummulative and non participating dividend basis from 0.01% cummulate dividend basis.

0.0001% Series 'D1' Compulsorily Convertible Preference Shares

The Company has issued Series 'D1' compulsorily convertible cumulative preference shares on 30 March 2017. Each share is convertible into 10.53 equity shares, subject to certain anti-dilution provisions. During the year, the rate and terms of dividend was amended to 0.0001% non cummulative and non participating dividend basis from 0.01% cummulate dividend basis.

0.0001% Series 'D2' Compulsorily Convertible Preference Shares

The Company has issued Series 'D2' compulsorily convertible cumulative preference shares on 6 September 2017. Each share is convertible into 8.54

equity shares, subject to certain anti-dilution provisions. During the year, the rate and terms of dividend was amended to 0.0001% non cummulative and non participating dividend

basis from 0.01% cummulate dividend basis.

0.0001% Series 'D3' Compulsorily Convertible Non Cumulative Preference Shares

The Company has issued Series 'D3' compulsorily convertible cumulative preference shares on 23 October 2017. Each share is convertible into 10.92 equity shares, subject to certain anti-dilution provisions. During the year, the rate and terms of dividend was amended to 0.0001% non cummulative and non participating dividend basis from 0.01% cummulate dividend basis.

0.0001% Series 'E' Compulsorily Convertible Non Cumulative Preference Shares

The Company has issued Series 'E' compulsorily convertible cumulative preference shares on 24 January 2018. Each share is convertible into 10.92 equity shares, subject to certain anti-dilution provisions. During the year, the rate and terms of dividend was amended to 0.0001% non cummulative and non participating dividend basis from 0.01% cummulate dividend basis.

0.0001% Series 'E1' Compulsorily Convertible Non Cumulative Preference Shares

The Company has issued Series 'E1' compulsorily convertible cumulative preference

shares on 16 July 2018. Each share is convertible into 10.92 equity shares, subject to certain anti-dilution provisions. During the year, the rate and terms of dividend was amended to 0.0001% non cummulative and non participating dividend

basis from 0.01% cummulate dividend basis.

0.0001% Series 'F' Compulsorily Convertible Non Cumulative Preference Shares

During the year, the Company has issued Series 'F' compulsorily convertible cumulative preference shares on 22 April 2019. Each share is convertible into 10.64 equity shares, subject to certain anti-dilution provisions. During the year, the rate and terms of dividend was amended to 0.0001% non cummulative and non participating dividend basis from 0.01% cummulate dividend basis.

0.0001% Series 'F1' Compulsorily Convertible Non Cumulative Preference Shares

During the year, the Company has issued Series 'F1' compulsorily convertible cumulative preference shares on 26 July 2019. Each share is convertible into 10.64 equity shares, subject to certain anti-dilution provisions. During the year, the rate and terms of dividend was amended to 0.0001% non cummulative and non participating dividend basis from 0.01% cummulate dividend basis.

0.0001% Series Optionally Convertible Redeemable Preference Shares

During the year, the Company has issued Series Optionally convertible redeemable preference shares on 17

January 2020. Each share is convertible into 1 equity share, subject to certain anti-dilution provisions. During the year, the rate and terms of dividend was amended to 0.0001% non cummulative and non participating dividend

basis from 0.01% cummulate dividend basis.

(iii) Employee Stock Options

Terms attached to stock options granted to employees are described in note 32.

(iv) Shareholders holding more than 5% of a class of shares

Fully paid equity shares

Name of the shareholder	As at 31 March 2022		As at 31 March 2021	
	No of shares	% of holding	No of shares	% of holding
Protraviny Private Limited	8,18,98,153	83.20%	-	-
Mirae Asset - Naver Asia Growth Investment Pte Ltd	58,51,831	5.94%	51,20,917	22.90%
CDC Group Plc	47,22,964	4.80%	37,24,307	16.65%
Abhinay Choudhari	7,83,449	0.80%	12,91,959	5.78%
Alibaba.Com Singapore E-Commerce Pvt Ltd	-	-	21,40,086	9.57%
Abraaj Basket I Private Limited	-	-	19,53,913	8.74%
Bennet Coleman & Co Limited	-	-	18,23,953	8.16%

Total number of shares holding more than 5%	9,32,56,397	94.74%	1,60,55,135	71.79%	
Add: Others (individually holding less than 5%)	51,80,428	5.26%	63,09,386	28.21%	
Total number of fully paid equity shares	9,84,36,825	100.00%	2,23,64,521	100.00%	

12 Share capital (continued)

Partly paid equity shares

Name of the shareholder	As at 31 March 2022		As at 31 March 2021	
	No of shares	% of holding	No of shares	% of holding
Protraviny Private Limited	47,29,912	100.00%	-	-
Total number of partly paid equity shares	47,29,912	100.00%	-	-

Preference shares

0.0001% Series 'A' Compulsorily Convertible Preference Shares

Name of the Shareholder	As at 31 March 2022		As at 31 March 2021	
	No of shares	% of holding	No of shares	% of holding
Unit Trust Of India Investment Advisory Services Limited, A/C Ascent India Fund III	-	-	6,37,339	50.99%

Alibaba.Com Singapore E-Commerce Pvt Ltd			-	-	3,08,429	24.67%
Abraaj Basket I Private Limited			-	-	2,78,529	22.28%
			-	2.00	12,24,297	97.94%
Add: Others (individually holding less than 5%)			-	-	25,703	2.06%
Total			-	2	12,50,000	100.00%

0.0001% Series 'A1' Compulsorily Convertible Preference Shares

Name of the Shareholder			As at 31 March 2022		As at 31 March 2021	
			No of shares	% of holding	No of shares	% of holding
Unit Trust Of India Investment Advisory Services Limited, A/C Ascent India Fund III	1,48,470	100.00%	3,14,364	100.00%		
Total			1,48,470	100.00%	3,14,364	100.00%

0.0001% Series 'A2' Compulsorily Convertible Preference Shares

Name of the Shareholder			As at 31 March 2022		As at 31 March 2021	
			No of shares	% of holding	No of shares	% of holding
Alibaba.Com Singapore E-Commerce Pvt Ltd			-	-	1,55,481	46.00%

Abraaj Basket I Private Limited			-	-	87,818	25.98%
Mr. Hari Kumar			-	-	81,744	24.18%
			-	-	3,25,043	96.17%
Add: Others (individually holding less than 5%)			-	-	12,957	3.83%
Total			-	-	3,38,000	100.00%

0.0001% Series 'B1' Compulsorily Convertible Preference Shares

Name of the Shareholder			As at 31 March 2022		As at 31 March 2021	
			No of shares	% of holding	No of shares	% of holding
Helion Venture Partners III LLC			4,50,000	76.76%	4,50,000	68.18%
Unit Trust Of India Investment Advisory Services Limited, A/C Ascent India Fund III	60,000	10.24%	60,000	9.09%		
Mr. M K Ganesh			30,000	5.12%	30,000	4.55%
Mr. Srihari Kumar			30,000	5.12%	30,000	4.55%
Alibaba.Com Singapore E-Commerce Pvt Ltd			-	-	38,214	5.79%
			5,70,000	97.23%	6,08,214	92.15%
Add: Others (individually holding less than 5%)			16,216	2.77%	51,786	7.85%
Total			5,86,216	100.00%	6,60,000	100.00%

0.0001% Series 'B2' Compulsorily Convertible Preference Shares

Name of the Shareholder	As at 31 March 2022		As at 31 March 2021	
	No of shares	% of holding	No of shares	% of holding
Zodius Technology Fund II Limited	1,19,754	94.11%	40,697	13.57%
Zodius Technology Fund (issued in the name of Vistra ITCL India Ltd-Trustee of Zodius Technology Fund)	55,448	18.48%		
TR Capital III Mauritius	7,500	5.89%	79,764	26.59%
Alibaba.Com Singapore E-Commerce Pvt Ltd	-	-	60,966	20.32%
Abraaj Basket I Private Limited	-	-	34,435	11.48%
	1,27,254	100.00%	2,71,310	90.44%
Add: Others (individually holding less than 5%)	-	-	28,690	9.56%
Total	1,27,254	100.00%	3,00,000	100.00%

0.0001% Series 'C' Compulsorily Convertible Preference Shares

Name of the Shareholder	As at 31 March 2022		As at 31 March 2021	
	No of shares	% of holding	No of shares	% of holding

	Bessemer India Capital Holdings II Ltd			3,00,000	100.00%	3,00,000	100.00%
	Total			3,00,000	100.00%	3,00,000	100.00%
12	Share capital (continued)						
	0.0001% Series 'D' Compulsorily Convertible Preference Shares						
	Name of the Shareholder			As at 31 March 2022	As at 31 March 2021		
				No of shares	% of holding	No of shares	% of holding
	Bessemer India Capital Holdings II Ltd			3,53,882	53.25%	3,53,882	18.60%
	Helion Venture Partners III LLC			1,76,941	26.62%	1,76,941	9.30%
	Unit Trust Of India Investment Advisory Services Limited, A/C Ascent India Fund III	91,325	13.74%	91,325	4.80%		
	Zodius Technology Fund II Limited			42,481	6.39%	42,481	2.23%
	International Finance Corporation			-	-	3,01,370	15.84%
	Sands Capital Pvt Growth II Limited			-	-	2,83,106	14.88%
	Abraaj Basket I Private Limited			-	-	6,25,571	32.87%
				6,64,629	100.00%	18,74,676	98.52%
	Add: Others (individually holding less than 5%)			-	-	28,296	1.48%
	Total			6,64,629	100.00%	19,02,972	100.00%

0.0001% Series 'D1' Compulsorily Convertible Preference Shares

Name of the Shareholder	As at 31 March 2022		As at 31 March 2021	
	No of shares	% of holding	No of shares	% of holding
Bessemer India Capital Holdings II Ltd	22,103	100.00%	22,103	10.14%
Abraaj Basket I Private Limited	-	-	28,188	12.93%
Sands Capital Pvt Growth II Limited	-	-	1,56,962	72.02%
	22,103	100.00%	2,07,253	95.09%
Add: Others (individually holding less than 5%)	-	-	10,680	4.91%
Total	22,103	100.00%	2,17,933	100.00%

0.0001% Series 'D2' Compulsorily Convertible Preference Shares

Name of the Shareholder	As at 31 March 2022		As at 31 March 2021	
	No of shares	% of holding	No of shares	% of holding
Trifecta Venture Debt Fund I	11,000	100.00%	11,000	100.00%

Total	11,000	100.00%	11,000	100.00%

0.0001% Series 'D3' Compulsorily Convertible Preference Shares

Name of the Shareholder	As at 31 March 2022		As at 31 March 2021	
	No of shares	% of holding	No of shares	% of holding
Helion Venture Partners III LLC	50,000	83.33%	50,000	38.46%
Bessemer India Capital Holdings II Ltd	10,000	16.67%	10,000	7.69%
Abraaj Basket I Private Limited	-	-	50,000	38.46%
International Finance Corporation	-	-	10,000	7.69%
Sands Capital Pvt Growth Limited PCC Cell B	-	-	10,000	7.70%
Total	60,000	100.00%	1,30,000	100.00%

0.0001% Series 'E' Compulsorily Convertible Preference Shares

Name of the Shareholder	As at 31 March 2022		As at 31 March 2021	
	No of shares	% of holding	No of shares	% of holding
Alibaba.Com Singapore E-Commerce Pvt Ltd	-	-	14,60,000	74.21%

Abraaj Basket I Private Limited	-	-	4,45,000	22.62%
	-	-	19,05,000	96.83%
Add: Others (individually holding less than 5%)	-	-	62,500	3.17%
Total	-	-	19,67,500	100.00%

0.0001% Series 'E1' Compulsorily Convertible Preference Shares

Name of the Shareholder	As at 31 March 2022		As at 31 March 2021	
	No of shares	% of holding	No of shares	% of holding
Trifecta Venture Debt Fund I	4,770	100.00%	4,770	100.00%
Total	4,770	100.00%	4,770	100.00%

0.0001% Series 'F' Compulsorily Convertible Preference Shares

Name of the Shareholder	As at 31 March 2022		As at 31 March 2021	
	No of shares	% of holding	No of shares	% of holding
Alibaba.com Singapore E-Commerce Private Limited	-	-	4,37,500	100.00%
Total	-	-	4,37,500	100.00%

0.0001% Series 'F1' Compulsorily Convertible Preference Shares

Name of the Shareholder	As at 31 March 2022		As at 31 March 2021	
	No of shares	% of holding	No of shares	% of holding
Trifecta Venture Debt Fund II	12,500	100.00%	12,500	100.00%
Total	12,500	100.00%	12,500	100.00%

0.01% Optionally Convertible Redeemable Preference Shares

Name of the Shareholder	As at 31 March 2022		As at 31 March 2021	
	No of shares	% of holding	No of shares	% of holding
Neeraj Ray	-	-	35,826	100.00%
Total	-	-	35,826	100.00%

12 Share capital (continued)

(v) Equity shares reserved for issue under options and contracts/ commitments for sale of shares/ disinvestment:

(Amount in Rs. Million)

Particulars	As at 31 March	As at 31 March

	2022		2021	
	No. of shares	Amount	No. of shares	Amount
For Series 'A' Preference shares Rs. 10 each	-	-	1,25,00,000	12.50
For Series 'A-1' Preference shares Rs. 20 each	6,99,647	0.70	14,81,402	1.48
For Series 'A-2' Preference shares Rs. 20 each	-	-	15,07,676	1.51
For Series 'B-1' Preference shares Rs. 20 each	70,84,933	7.08	79,76,677	7.98
For Series 'B-2' Preference shares Rs. 20 each	13,36,325	1.34	31,50,372	3.15
For Series 'C' Preference shares Rs. 20 each	28,41,189	2.84	28,41,189	2.84
For Series 'D' Preference shares Rs. 20 each	69,99,196	7.00	2,00,40,164	20.04
For Series 'D1' Preference shares Rs. 20 each	2,32,755	0.23	22,94,935	2.29
For Series 'D2' Preference shares Rs. 20 each	93,941	0.09	93,941	0.09
For Series 'D3' Preference shares Rs. 20 each	6,55,295	0.66	14,19,806	1.42
For Series 'E' Preference shares Rs. 20 each	-	-	2,14,88,200	21.49
For Series 'E1' Preference shares Rs. 20 each	52,065	0.05	52,065	0.05
For Series 'F' Preference shares Rs. 20 each	-	-	46,55,420	4.66

For Series 'F1' Preference shares Rs. 20 each	1,33,012	0.13	1,33,012	0.13
For Series OCRPS Re. 1 each	-	-	35,826	0.04
For employee stock option plan	38,22,715	3.82	49,04,756	4.90
Total	2,39,51,073	23.94	8,45,75,441	84.58

(vi) Shares held by promoters

Promoter name	As at 31 March 2022		As at 31 March 2021			
	No. of Shares held	% of Holding	% Change During the period	No. of Shares held	% of Holding	% Change During the period
Protraviny Private Limited	8,66,28,065	83.97%	83.97%	-	-	-
Total no. of Issued, subscribed and paid up shares	8,66,28,065	83.97%	83.97%	-	-	-

[400300] Notes - Borrowings

Classification of borrowings [Table] **..(1)**

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

Classification based on current non-current [Axis]	**Non-current [Member]**			
Classification of borrowings [Axis]	**Borrowings [Member]**			
Subclassification of borrowings [Axis]	**Secured borrowings [Member]**		**Unsecured borrowings [Member]**	
	01/04/2021 to 31/03/2022	**01/04/2020 to 31/03/2021**	**31/03/2022**	**31/03/2021**
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	651.63	0	3,824.57
Nature of security [Abstract]				
Nature of security				

Classification of borrowings [Table] **..(2)**

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Bonds/debentures [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	651.63	0	3,824.57
Nature of security [Abstract]				
Nature of security				

Classification of borrowings [Table] **..(3)**

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Debentures [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	651.63	0	3,824.57
Nature of security [Abstract]				
Nature of security				
Particulars of any redeemed bonds/debentures which company has power to reissue				
Terms of repayment of term loans and other loans				

Classification of borrowings [Table] **..(4)**

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Fully convertible debentures others [Member]		Non-convertible debentures others [Member]	Term loans [Member]
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Secured borrowings [Member]	Secured borrowings [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	(A) 3,824.57	(B) 651.63	0
Nature of security [Abstract]				
Nature of security			Textual information (28) [See below]	
Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured			0	
Particulars of any redeemed bonds/debentures which company has power to reissue	0	0	0	
Terms of repayment of term loans and other loans	0	0	0	

Footnotes

(A) Compusorily Convertible Debentures - 4249.32
Less: Current maturities - 424.75

(B)

Non-convertible debentures	
1,000 (31 March 2019: NIL) 14.3% Non Convertible Debentures of face value of Rs.1 million each, fully paid up	973.20
Less: Current maturities (refer note 20)	(444.67)

Classification of borrowings [Table] **..(5)**

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Term loans [Member]	Term loans from banks [Member]		Rupee term loans from banks [Member]
Subclassification of borrowings [Axis]	Secured borrowings [Member]	Secured borrowings [Member]		Secured borrowings [Member]
	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	0	0	0
Nature of security [Abstract]				
Nature of security				NA
Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured				0
Terms of repayment of term loans and other loans				0

Classification of borrowings [Table] **..(6)**

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

Classification based on current non-current [Axis]	Non-current [Member]	Current [Member]		
Classification of borrowings [Axis]	Rupee term loans from banks [Member]	Borrowings [Member]		
Subclassification of borrowings [Axis]	Secured borrowings [Member]	Secured borrowings [Member]		Unsecured borrowings [Member]
	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	302.43	424.75	1,500
Nature of security [Abstract]				
Nature of security	NA			
Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured	0			
Terms of repayment of term loans and other loans	0			

Classification of borrowings [Table] **..(7)**

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]	Bonds/debentures [Member]		Debentures [Member]
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]	Secured borrowings [Member]		Secured borrowings [Member]
	31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	703.97	302.43	0	302.43
Nature of security [Abstract]				
Nature of security				
Particulars of any redeemed bonds/debentures which company has power to reissue				
Terms of repayment of term loans and other loans				

Classification of borrowings [Table] **..(8)**

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Debentures [Member]	Non-convertible debentures others [Member]	Loans and advances from related parties [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]	Secured borrowings [Member]	Unsecured borrowings [Member]	
	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	(A) 302.43	1,500	703.97
Nature of security [Abstract]				
Nature of security		Textual information (29) [See below]		
Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured		0		
Particulars of any redeemed bonds/debentures which company has power to reissue		0		
Terms of repayment of term loans and other loans		0		

Footnotes

(A)

14.3% Non Convertible Debentures of face value of Rs.1 million each, fully paid up 302.43

Compusorily Convertible Debentures
-

Less: Current maturities
(302.43)

Classification of borrowings [Table] **..(9)**

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

Classification based on current non-current [Axis]	Current [Member]		
Classification of borrowings [Axis]	Loans and advances from directors [Member]		Long-term maturities of finance lease obligations [Member]
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Secured borrowings [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Borrowings notes [Abstract]			
Details of borrowings [Abstract]			
Details of borrowings [Line items]			
Borrowings	(A) 1,500	703.97	424.75
Nature of security [Abstract]			
Nature of security			Current maturities of long-term borrowings
Terms of repayment of term loans and other loans	0	0	

Footnotes

(A) Working capital loan from bank 1,500.00

Details of bonds or debentures [Table] **..(1)**

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

Details of bonds or debentures [Axis]	Column 1		Column 2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Borrowings notes [Abstract]				
Details of bonds or debentures [Abstract]				
Details of bonds or debentures [Line items]				
Whether bonds or debentures	Debenture	Debenture	Debenture	Debenture
Nature of bond or debenture	Non-convertible	Non-convertible	Fully convertible	Fully convertible
Holder of bond or debenture	Others	Others	Others	Others
Rate of interest	14.30%	14.30%	0.00%	8.00%
Particulars of redemption or conversion	Textual information (30) [See below]	Textual information (31) [See below]	8% Series F-2 Compulsorily Convertible Debentures	Textual information (32) [See below]
Nominal value per bond or debenture	1	1	0.0082	0.0082
Number of bonds or debentures	1,000	825	16,359	0

Details of bonds or debentures [Table] **..(2)**

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

Details of bonds or debentures [Axis]	Column 3	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Borrowings notes [Abstract]		
Details of bonds or debentures [Abstract]		
Details of bonds or debentures [Line items]		
Whether bonds or debentures	Debenture	Debenture
Nature of bond or debenture	Fully convertible	Fully convertible
Holder of bond or debenture	Others	Others
Rate of interest	0.00%	8.00%
Particulars of redemption or conversion	8% Series F-2 Compulsorily Convertible Debentures	Textual information (33) [See below]
Nominal value per bond or debenture	0.0082	0.0082
Number of bonds or debentures	4,62,500	0

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

	01/04/2021 to 31/03/2022
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (34) [See below]

Textual information (28)

Nature of security

Details of Non Convertible Debentures "14.3% Series A Non Convertible Debentures of Rs.1 million each 500, 14.3% Series A Non Convertible Debentures of Rs.1 Million each were subscribed by Trifecta Venture Debt fund - II on 24 July 2019 and are secured by first charge on trade receivable, inventory, property, plant and equipment and intangible assets. These debentures are redeemable at par with repayment starting from 1 Feb 2020 for 36 months in equal instalment of Rs.13.88 million" "14.3% Series B Non Convertible Debentures of Rs.1 million each 175 and 75 14.3% Series B Non Convertible Debentures of Rs.1 million each were subscribed by Trifecta Venture Debt fund I and II respectively on 20 September 2019 and are secured by first charge on trade receivable, inventory, property, plant and equipment and intangible assets. The debentures are redeemable at par as below:" Subscribed by No. of debentures Repayment terms Trifecta Venture Debt Fund - I 175 23 equal instalments of Rs. 7.35 million and 1 instalment of Rs. 5.88 million Trifecta Venture Debt Fund - II 75 23 equal instalments of Rs. 7.35 million and 1 instalment of Rs. 1.47 million "14.3% Series C Non Convertible Debentures of Rs.1 million each 250 14.3% Series C Non Convertible Debentures of Rs.1 million each were subscribed by Trifecta Venture Debt fund - II on 7 February 2020 and are secured by first charge on trade receivable, inventory, property, plant and equipment and intangible assets. These debentures are redeemable at par with repayment starting from 1 August 2020 for 30 months in equal instalment of Rs.8.3 million"

Textual information (29)

Nature of security

Details of Non Convertible Debentures "14.3% Series A Non Convertible Debentures of Rs.1 million each 500, 14.3% Series A Non Convertible Debentures of Rs.1 Million each were subscribed by Trifecta Venture Debt fund - II on 24 July 2019 and are secured by first charge on trade receivable, inventory, property, plant and equipment and intangible assets. These debentures are redeemable at par with repayment starting from 1 Feb 2020 for 36 months in equal instalment of Rs.13.88 million" "14.3% Series B Non Convertible Debentures of Rs.1 million each 175 and 75 14.3% Series B Non Convertible Debentures of Rs.1 million each were subscribed by Trifecta Venture Debt fund I and II respectively on 20 September 2019 and are secured by first charge on trade receivable, inventory, property, plant and equipment and intangible assets. The debentures are redeemable at par as below:" Subscribed by No. of debentures Repayment terms Trifecta Venture Debt Fund - I 175 23 equal instalments of Rs. 7.35 million and 1 instalment of Rs. 5.88 million Trifecta Venture Debt Fund - II 75 23 equal instalments of Rs. 7.35 million and 1 instalment of Rs. 1.47 million "14.3% Series C Non Convertible Debentures of Rs.1 million each 250 14.3% Series C Non Convertible Debentures of Rs.1 million each were subscribed by Trifecta Venture Debt fund - II on 7 February 2020 and are secured by first charge on trade receivable, inventory, property, plant and equipment and intangible assets. These debentures are redeemable at par with repayment starting from 1 August 2020 for 30 months in equal instalment of Rs.8.3 million"

Textual information (30)

Particulars of redemption or conversion

"14.3% Series A Non Convertible Debentures of Rs.1 million each 500, 14.3% Series A Non Convertible Debentures of Rs.1 Million each were subscribed by Trifecta Venture Debt fund - II on 24 July 2019 and are secured by first charge on trade receivable, inventory, property, plant and equipment and intangible assets. These debentures are redeemable at par with repayment starting from 1 Feb 2020 for 36 months in equal installment of Rs.13.88 million." "14.3% Series B Non Convertible Debentures of Rs.1 million each 175 and 75 14.3% Series B Non Convertible Debentures of Rs.1 million each were subscribed by Trifecta Venture Debt fund I and II respectively on 20 September 2019 and are secured by first charge on trade receivable, inventory, property, plant and equipment and intangible assets. The debentures are redeemable at par as below:" Subscribed by No. of debentures Repayment terms Trifecta Venture Debt Fund - I 175 23 equal instalments of Rs. 7.35 million and 1 instalment of Rs. 5.88 million (From 30 April 2020 to 31 March 2022) Trifecta Venture Debt Fund - II 75 10 equal instalments of Rs. 7.35 million and 1 instalment of Rs. 1.47 million (From 31 March 2022 to 31 January 2023) During the current year, the above Series B Non Convertible Debentures of Rs.1 million each from Trifecta Venture Debt fund - I has been repaid fully. "14.3% Series C Non Convertible Debentures of Rs.1 million each 250 14.3% Series C Non Convertible Debentures of Rs.1 million each were subscribed by Trifecta Venture Debt fund - II on 7 February 2020 and are secured by first charge on trade receivable, inventory, property, plant and equipment and intangible assets. These debentures are redeemable at par with repayment starting from 1 August 2020 for 30 months in equal instalment of Rs.8.3 million."

Textual information (31)

Particulars of redemption or conversion

"14.3% Series A Non Convertible Debentures of Rs.1 million each 500, 14.3% Series A Non Convertible Debentures of Rs.1 Million each were subscribed by Trifecta Venture Debt fund - II on 24 July 2019 and are secured by first charge on trade receivable, inventory, property, plant and equipment and intangible assets. These debentures are redeemable at par with repayment starting from 1 Feb 2020 for 36 months in equal instalment of Rs.13.88 million" "14.3% Series B Non Convertible Debentures of Rs.1 million each 175 and 75 14.3% Series B Non Convertible Debentures of Rs.1 million each were subscribed by Trifecta Venture Debt fund I and II respectively on 20 September 2019 and are secured by first charge on trade receivable, inventory, property, plant and equipment and intangible assets. The debentures are redeemable at par as below:"

Textual information (32)

Particulars of redemption or conversion

8% Series F-2 Compulsorily Convertible Debentures 16,539, 8% series F-2 Complusory convertible debentures of Rs. 8,240 each were subscribed by CDC Group PLC on 16 April 2020. During the year, these 8% series F-2 Compulsory convertible debentures was converted into 1,53,750 equity shares at the rate agreed mutually. Post conversion, these converted equity shares have been purchased from CDC Group PLC by Tata Digital Private Limited (formerly known as Tata Digital Limited).

Textual information (33)

Particulars of redemption or conversion

8% Series F-2 Compulsorily Convertible Debentures 462,500, 8% series F-2 Complusory convertible debentures of Rs. 8,213 each were subscribed by Alibaba.com Singapore E-Commerce Private Limited ("ASECPL")on 14 April 2020. The Company converted these 8% series F-2 Compulsory convertible debentures into 42,99,500 equity shares at the rate agreed mutually. During the year, these 8% series F-2 Compulsory convertible debentures was purchased from ASECPL by Tata Digital Private Limited.

Textual information (34)

Disclosure of notes on borrowings explanatory [Text Block]

(Amount in Rs. Million)

14	Borrowings					As at 31 March 2022	As at 31 March 2021
	Non Current						
	Secured loans						
	825 (31 March 2021: 1,000) 14.3% Non Convertible Debentures of face value of Rs.1 million each, fully paid up	302.43	651.63				
	Compusorily Convertible Debentures				-	4,249.32	
	Less: Current maturities					(302.43)	(424.75)
						-	4,476.20
	Current						
	Unsecured loans						
	Loan from Directors					-	703.97
	Working capital loan from bank					1,500.00	-
	Secured loans						
	Current maturities of long-term borrowings			302.43	424.75		
						1,802.43	1,128.72
	Total					1,802.43	5,604.92
	Details of Non Convertible						

(i) Debentures

14.3% Series A Non Convertible Debentures of Rs.1 million each 500, 14.3% Series A Non Convertible Debentures of Rs.1 Million each were subscribed by Trifecta Venture Debt fund - II on 24 July 2019 and are secured by first charge on trade receivable, inventory, property, plant and equipment and intangible assets. These debentures are redeemable at par with repayment starting from 1 Feb 2020 for 36 months in equal installment of Rs.13.88 million.

14.3% Series B Non Convertible Debentures of Rs.1 million each 175 and 75 14.3% Series B Non Convertible Debentures of Rs.1 million each were subscribed by Trifecta Venture Debt fund I and II respectively on 20 September 2019 and are secured by first charge on trade receivable, inventory, property, plant and equipment and intangible assets. The debentures are redeemable at par as below:

Subscribed by	No. of debentures	Repayment terms
Trifecta Venture Debt Fund - I	175	23 equal instalments of Rs. 7.35 million and 1 instalment of Rs. 5.88 million (From 30 April 2020 to 31 March 2022)
Trifecta Venture Debt Fund - II	75	10 equal instalments of Rs. 7.35 million and 1 instalment of Rs. 1.47 million (From 31 March 2022 to 31 January 2023)

During the current year, the above Series B Non Convertible Debentures of Rs.1 million each from Trifecta Venture Debt fund - I has been repaid fully.

14.3% Series C Non Convertible Debentures of Rs.1 million each
250 14.3% Series C Non Convertible Debentures of Rs.1 million each were subscribed by Trifecta Venture Debt fund - II on 7 February 2020 and are secured by first charge on trade receivable, inventory, property, plant and equipment and intangible assets. These debentures are redeemable at par with repayment starting from 1 August 2020 for 30 months in equal instalment of Rs.8.3 million.

(ii) Details of Compulsorily Convertible Debentures

8% Series F-2 Compulsorily Convertible Debentures

16,539, 8% series F-2 Complusory convertible debentures of Rs. 8,240 each were subscribed by CDC Group PLC on 16 April 2020. During the year, these 8% series F-2 Compulsory convertible debentures was converted into 1,53,750 equity shares at the rate agreed mutually. Post conversion, these converted equity shares have been purchased from CDC Group PLC by Tata Digital Private Limited (formerly known as Tata Digital Limited).

8% Series F-2 Compulsorily Convertible Debentures

462,500, 8% series F-2 Complusory convertible debentures of Rs. 8,213 each were subscribed by Alibaba.com Singapore E-Commerce Private Limited ("ASECPL")on 14 April 2020. The Company converted these 8% series F-2 Compulsory convertible debentures into 42,99,500 equity shares at the rate agreed mutually. During the year, these 8% series F-2 Compulsory convertible debentures was purchased from ASECPL by Tata Digital Private Limited.

(iii) Details of terms of repayment for the unsecured current borrowings

(Amount in Rs. Million)

Particulars	Currency	Nominal interest rate	Term of Repayment	As at 31 March 2022	As at 31 March 2021
Unsecured loan from directors	Rs.	10% p.a	Repayable within 6 months from the date of loan.	-	703.97
Working capital loan from bank	Rs.	7.2% p.a	Repayable within 12 months from the date of loan.	1,500.00	-

[612700] Notes - Income taxes

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of income tax [TextBlock]		
Major components of tax expense (income) [Abstract]		
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]		
Total current tax expense (income) and adjustments for current tax of prior periods	0	0
Total tax expense (income)	0	0
Current and deferred tax relating to items charged or credited directly to equity [Abstract]		
Total aggregate current and deferred tax relating to items credited (charged) directly to equity	0	0
Income tax relating to components of other comprehensive income [Abstract]		
Total aggregated income tax relating to components of other comprehensive income	0	0
Aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	0	0
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Total tax expense (income)	0	0
Reconciliation of average effective tax rate and applicable tax rate [Abstract]		
Total average effective tax rate	0.00%	0.00%

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No
Assets arising from exploration for and evaluation of mineral resources	0	0
Liabilities arising from exploration for and evaluation of mineral resources	0	0
Income arising from exploration for and evaluation of mineral resources	0	0
Expense arising from exploration for and evaluation of mineral resources	0	0
Cash flows from (used in) exploration for and evaluation of mineral resources, classified as operating activities	0	0
Cash flows from (used in) exploration for and evaluation of mineral resources, classified as investing activities	0	0

[611900] Notes - Accounting for government grants and disclosure of government assistance

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0

[401100] Notes - Subclassification and notes on liabilities and assets

Classification of inventories [Table] **..(1)**

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

Classification of inventories [Axis]	Company inventories [Member]		Stock-in-trade [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	4,790.83	4,014.34	4,790.83	4,014.34
Mode of valuation			At lower of cost and net realisable value	At lower of cost and net realisable value

Other non-current liabilities others [Table] **..(1)**

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

Other non-current liabilities others [Axis]	Column 1		Column 2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current liabilities [Abstract]				
Other non-current liabilities others	0	0	12.25	13.5
Other non-current liabilities others [Abstract]				
Other non-current liabilities others [Line items]				
Description of other non-current liabilities others	Rent equalisation reserve	Rent equalisation reserve	Government grant	Government grant
Other non-current liabilities others	0	0	12.25	13.5

Other non-current financial assets, others [Table] **..(1)**

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

Classification of other non-current financial assets others [Axis]	Column 1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current financial assets notes [Abstract]		
Other non-current financial assets [Abstract]		
Other non-current financial assets, others	48.68	26.07
Other non-current financial assets, others [Abstract]		
Other non-current financial assets, others [Line items]		
Description other non-current financial assets, others	Bank deposits (due to mature after 12 months from the reporting date)*	Bank deposits (due to mature after 12 months from the reporting date)*
Other non-current financial assets, others	48.68	26.07

Other current financial liabilities, others [Table] **..(1)**

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

Other current financial liabilities, others [Axis]	Column 1		Column 2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	0	0	409.73	828.21
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Current maturities of long-term borrowings	Current maturities of long-term borrowings	Accrued salaries and benefits	Accrued salaries and benefits
Other current financial liabilities, others	0	0	409.73	828.21

Other current financial liabilities, others [Table] **..(2)**

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

Other current financial liabilities, others [Axis]	Column 3		Column 4	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	20.66	19.15	159.17	108.29
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Security deposits received	Security deposits received	Payables on purchase of property, plant and equipment	Payables on purchase of property, plant and equipment
Other current financial liabilities, others	20.66	19.15	159.17	108.29

Other current financial liabilities, others [Table] **..(3)**

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

Other current financial liabilities, others [Axis]	Column 5		Column 6	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	0	0	14.45	0
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Subscription received against share warrants *	Subscription received against share warrants *	Other payables	Other payables
Other current financial liabilities, others	0	0	14.45	0

Other current financial liabilities, others [Table] **..(4)**

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

Other current financial liabilities, others [Axis]	Column 7	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current financial liabilities notes [Abstract]		
Other current financial liabilities [Abstract]		
Other current financial liabilities, others	632.69	539.1
Other current financial liabilities, others [Abstract]		
Other current financial liabilities, others [Line items]		
Description of other current financial liabilities, others	Lease liabilities	Lease liabilities
Other current financial liabilities, others	632.69	539.1

Details of advances [Table] **..(1)**

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of advances [Axis]	Capital advances [Member]		Prepaid expenses [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	118.03	40.14	35.44	27.99
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table] **..(2)**

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
Classification of advances [Axis]	Other advances, others [Member]		Advances given suppliers [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	25.01	43.08	540.74	287.82
Nature of other advance	Balances with Government	Balances with Government		
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table] **..(3)**

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of advances [Axis]	Advances given employees [Member]		Prepaid expenses [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	1.96	1.8	157.55	32.79
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table] **..(4)**

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

Classification based on current non-current [Axis]	Current [Member]	
Classification of advances [Axis]	Other advances, others [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of notes on advances [Abstract]		
Disclosure of advances [Abstract]		
Disclosure of advances [Line items]		
Advances	(A) 2,940.92	1,462.67
Nature of other advance	Balance with Government authorities and Unbilled revenue	Balance with Government authorities
Details of advance due by directors other officers or others [Abstract]		
Advance due by directors	0	0
Advance due by other officers	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]		
Total advance due by firms or companies in which any director is partner or director	0	0

Footnotes

(A) Balance with Government authorities 2939.83
Unbilled revenue 1.09

Details of loans [Table] **..(1)**

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

Classification based on current non-current [Axis]	Non-current [Member]			Current [Member]
Classification of loans [Axis]	Security deposits [Member]			Security deposits [Member]
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Doubtful [Member]	Unsecured considered good [Member]
	31/03/2022	31/03/2021	31/03/2021	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	504.88	392.25	0	302.81
Allowance for bad and doubtful loans	0	0	0	0
Total loans	504.88	392.25	0	302.81
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

Details of loans [Table] **..(2)**

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

Classification based on current non-current [Axis]	Current [Member]
Classification of loans [Axis]	Security deposits [Member]
Classification of assets based on security [Axis]	Unsecured considered good [Member]
	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]	
Loans notes [Abstract]	
Disclosure of loans [Abstract]	
Details of loans [Line items]	
Loans , gross	270.1
Allowance for bad and doubtful loans	0
Total loans	270.1
Details of loans due by directors, other officers or others [Abstract]	
Loans due by directors	0
Loans due by other officers	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]	
Total loans due by firms or companies in which any director is partner or director	0

Other non-current assets, others [Table] **..(1)**

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

Other non-current assets, others [Axis]	Column 1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current assets notes [Abstract]		
Other non-current assets [Abstract]		
Other non-current assets, others	(A) 238.38	(B) 92.76
Other non-current assets, others [Abstract]		
Other non-current assets, others [Line items]		
Description of other non-current assets, others	Income tax assets (net)	Income tax assets (net)
Other non-current assets, others	(A) 238.38	(B) 92.76

Footnotes

(A) Tax deducted at source receivables 224.02
Taxes paid under protest 14.36

(B) Tax deducted at source receivables

Other current liabilities, others [Table] **..(1)**

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

Other current liabilities, others [Axis]	Column 1		Column 2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	209.32	112.98	9.49	0
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Statutory liabilities	Statutory liabilities	Rent equalisation reserve	Rent equalisation reserve
Other current liabilities, others	209.32	112.98	9.49	0

Other current liabilities, others [Table] **..(2)**

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

Other current liabilities, others [Axis]	Column 3		Column 4	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	1.25	1.25	914.91	0
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Government grant	Government grant	Advance received from Customers	Advance received from Customers
Other current liabilities, others	1.25	1.25	914.91	0

Other non-current financial liabilities others [Table] **..(1)**

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

Other non-current financial liabilities others [Axis]	Column 1		Column 2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other non-current financial liabilities notes [Abstract]				
Other non-current financial liabilities [Abstract]				
Other non-current financial liabilities, others	3.57	29.91	7,122.73	2,925.41
Other non-current financial liabilities others [Abstract]				
Other non-current financial liabilities others [Line items]				
Description other non-current financial liabilities others	Accrued salaries and benefits	Accrued salaries and benefits	Lease Liabilities	Lease Liabilities
Other non-current financial liabilities, others	3.57	29.91	7,122.73	2,925.41

Other non-current financial liabilities others [Table] **..(2)**

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

Other non-current financial liabilities others [Axis]	Column 3	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other non-current financial liabilities notes [Abstract]		
Other non-current financial liabilities [Abstract]		
Other non-current financial liabilities, others	0	97.5
Other non-current financial liabilities others [Abstract]		
Other non-current financial liabilities others [Line items]		
Description other non-current financial liabilities others	Subscription received against share warrants *	Subscription received against share warrants *
Other non-current financial liabilities, others	0	97.5

Subclassification of trade receivables [Table] **..(1)**

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

Classification based on current non-current [Axis]	Classification based on current non-current [Member]		Current [Member]	
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	198.4	15,291.76	162.85	15,259.17
Allowance for bad and doubtful debts	35.55	32.59	0	0
Total trade receivables	162.85	15,259.17	162.85	15,259.17
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Subclassification of trade receivables [Table] **..(2)**

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

Classification based on current non-current [Axis]	Current [Member]	
Classification of assets based on security [Axis]	Doubtful [Member]	
	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of notes on trade receivables [Abstract]		
Subclassification of trade receivables [Abstract]		
Subclassification of trade receivables [Line items]		
Breakup of trade receivables [Abstract]		
Trade receivables, gross	35.55	32.59
Allowance for bad and doubtful debts	35.55	32.59
Total trade receivables	0	0
Details of trade receivables due by directors, other officers or others [Abstract]		
Trade receivables due by directors	0	0
Trade receivables due by other officers	0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]		
Total trade receivables due by firms or companies in which any director is partner or director	0	0

Disclosure of breakup of provisions [Table] **..(1)**

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [Line items]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	145.26	231.99	77.06	13.98
Provision other employee related liabilities	(A) 585.41	(B) 624.43	(C) 120.87	(D) 76.27
Total provisions for employee benefits	730.67	856.42	197.93	90.25
CSR expenditure provision	0	0	0	0
Total provisions	730.67	856.42	197.93	90.25

Footnotes

(A) Share appreciation rights

(B) Share appreciation rights (Refer note 35)

(C) Compensated absences

(D) - Compensated absences

Other current financial assets others [Table] **..(1)**

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

Other current financial assets others [Axis]	Column 1		Column 2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	1.13	0.07	497.68	19.43
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Interest accrued on fixed deposits but not due	Interest accrued on fixed deposits but not due	Other receivable	Other receivable
Other current financial assets others	1.13	0.07	497.68	19.43

Other current financial assets others [Table] **..(2)**

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

Other current financial assets others [Axis]	Column 3		Column 4	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	0	0	0	0
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Incentives receivable from vendor	Incentives receivable from vendor	Interest accrued but not due on commercial paper	Interest accrued but not due on commercial paper
Other current financial assets others	0	0	0	0

Other current financial assets others [Table] **..(3)**

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

Other current financial assets others [Axis]	Column 5	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Other current financial assets [Abstract]		
Other current financial assets others	0	0
Other current financial assets others [Abstract]		
Other current financial assets others [Line items]		
Description other current financial assets others	Accrued Income	Accrued Income
Other current financial assets others	0	0

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]	Textual information (35) [See below]	
Total dividend receivable	0	0
Total other non-current financial assets	48.68	26.07
Advances, non-current	178.48	111.21
Total other non-current assets	(A) 416.86	203.97
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	0	0
Other balances with banks	(B) 711.67	(C) 30.06
Total balance with banks	711.67	30.06
Cash on hand	125	13.07
Total cash and cash equivalents	836.67	43.13
Bank balance other than cash and cash equivalents	105.98	670.84
Total cash and bank balances	942.65	713.97
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than 12 months maturity	0	0
Total other current financial assets	(D) 498.81	19.5
Advances, current	3,641.17	1,785.08
Total other current assets	3,641.17	1,785.08
Total other non-current financial liabilities	(E) 7,126.3	3,052.82
Total other non-current liabilities	12.25	13.5
Interest accrued on borrowings	0	0
Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Debentures claimed but not paid	0	0
Public deposit payable, current	0	0
Total other current financial liabilities	(F) 1,236.7	1,494.75
Total other advance	0	0
Total deposits refundable current	0	0
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	0	0
Total proposed equity dividend	0	0
Total proposed preference dividend	0	0
Total proposed dividend	0	0
Total other current liabilities	1,134.97	114.23

Footnotes

(A) Other non-current assets 178.48
Income tax assets 238.38

(B) - in current accounts 711.67

(C) - in current accounts 30.06

(D) Other financial assets
Interest accrued on fixed deposits but not due 1.13
Other receivables 497.68

(E) (ii) Other financial liabilities 3.57
(iii) Lease liabilities 7,122.73

(F) (iii) Other financial liabilities 604.01
(iv) Lease liabilities 632.69

Textual information (35)

Disclosure of subclassification and notes on liabilities and assets explanatory [Text Block]

5 Right-of-use assets	Total
Gross carrying amount	
Balance as at 31 March 2020	3,185.54
Additions	1,240.22
Disposals	(209.91)
Balance as at 31 March 2021	4,215.85
Acquisitions through business combination (refer note 40)	3,383.96
Additions	5,703.06
Disposals	(3,957.63)
Adjustment	(67.09)
Balance as at 31 March 2022	9,278.15

Particulars	Total
Accumulated depreciation	
Balance as at 31 March 2020	393.37
Depreciation for the year	548.24
Accumulated depreciation on disposals	(30.34)
Balance as at 31 March 2021	911.27
Pursuant to business combination (refer note 40)	553.97

Depreciation for the year		1,195.34
Accumulated depreciation on disposals		(822.61)
Balance as at 31 March 2022		1,837.97
Carrying amount, net	Total	
As at 31 March 2021		3,304.58
As at 31 March 2022		7,440.18

6 Other financial assets

	As at 31 March 2022	As at 31 March 2021
Non-current		
Unsecured, considered good		
Security Deposits		
Considered good	504.88	392.25
Credit impaired	8.61	8.82
	513.49	401.07
Less: Allowances for expected credit losses	(8.61)	(8.82)
	504.88	392.25
Bank deposits (due to mature after 12 months from the reporting date)*	48.68	26.07
Total	553.56	418.32
Current		

Unsecured, considered good		
Security deposits	302.81	270.10
Interest accrued on fixed deposits but not due	1.13	0.07
Other receivables	497.68	19.43
Total	801.62	289.60

*Bank deposits include restricted bank balances of Rs.48.68 million (31 March 2021: Rs.25.50 million). The restrictions are primarily on account of bank balances held as lien against bank guarantees.

(Amount in Rs. Million)

7 Other assets	As at 31 March 2022	As at 31 March 2021
Non-current		
Unsecured		
Capital advances		
Considered good	118.03	40.14
Considered doubtful	0.36	1.77
	118.39	41.91
Less: Provision for doubtful advances	(0.36)	(1.77)
	118.03	40.14
Prepayments	35.44	27.99
Balance with government authorities	25.01	43.08
Total	178.48	111.21

Current		
Unsecured		
Advance to suppliers		
Considered good	540.74	287.82
Considered doubtful	23.29	18.69
	564.03	306.52
Less: Provision for doubtful advances	(23.29)	(18.69)
	540.74	287.82
Balance with government authorities*	2,939.83	1,462.67
Prepayments	157.55	32.79
Employee advances (unsecured, considered good)	1.96	1.80
Unbilled revenue	1.09	-
Total	3,641.17	1,785.08

*includes Rs. 8.82 million (previous year: Rs Nil) paid to Customs Excise and Serivce Tax Appellate Tribunal towards the appeal in relation to service tax litigation.

(Amount in Rs. Million)

8 Income tax assets	As at 31 March 2022	As at 31 March 2021
Tax deducted at source receivables	224.02	92.76
Taxes paid under protest (Refer note 29)	14.36	-
Total	238.38	92.76

(Amount in Rs. Million)

9 Inventories	As at 31 March 2022	As at 31 March 2021
(At lower of cost and net realisable value)		
Traded goods and packing material	4,790.83	4,014.34
Total	4,790.83	4,014.34

Note: Refer note 14 for details on assets placed as security against borrowings.

(Amount in Rs. Million)

10 Trade receivables	As at 31 March 2022	As at 31 March 2021
Unsecured		
Considered good	162.85	15,259.17
Considered doubtful	35.55	32.59
	198.40	15,291.76
Less: Allowance for expected credit losses	(35.55)	(32.59)
Total	162.85	15,259.17

Note:

(i) Refer note 14 for details on assets placed as security against borrowings.

(ii) Refer note 41 for trade receivables ageing.

(Amount in Rs. Million)

11 Cash and bank balances	As at 31 March 2022	As at 31 March 2021

Cash and cash equivalents		
Cash on hand	125.00	13.07
Balance with banks		
- in current accounts	711.67	30.06
	836.67	43.13
Other bank balances		
Fixed deposit accounts with bank (with original maturity greater than 3 months but less than 12 months from the reporting date)*	105.98	670.84
	105.98	670.84
Total	942.65	713.97

16 Lease liabilities

	As at 31 March 2022	As at 31 March 2021
Non-current		
Lease liabilities	7,122.73	2,925.41
	7,122.73	2,925.41
Current		
Lease liabilities	632.69	539.10
	632.69	539.10
Total	7,755.42	3,464.52

(Amount in Rs. Million)

	As at	As at

17 Provisions		31 March 2022	31 March 2021
Non-current			
Share appreciation rights (Refer note 32)	585.41	624.43	
Provision for employee benefits:			
- Gratuity (refer note 31)		145.26	231.99
Total		730.67	856.42
Current			
Provision for employee benefits:			
- Gratuity (refer note 31)		77.06	13.98
- Compensated absences		120.87	76.28
Total		197.93	90.25

(Amount in Rs. Million)

18 Other liabilities	As at 31 March 2022	As at 31 March 2021
Non-current		
Government grant*	12.25	13.50
Total	12.25	13.50
Current		
Advance from customers	914.91	-

Statutory liabilities (TDS, PF, ESI etc.)	209.32	112.98	
Government grant*		1.25	1.25
Other liabilities		9.49	-
Total		1,134.97	114.23

*The Group was awarded a government grant which was conditional upon opening primary processing units in Andhra Pradesh. The primary processing units are in operation since September 2017 and the grant, recognized as deferred income, is being amortized over the useful life in proportion to which the related depreciation expense is recognized.

(Amount in Rs. Million)

19 Trade payables		As at 31 March 2022	As at 31 March 2021
Total outstanding dues to micro enterprises and small enterprises (refer note 35)	133.44	422.24	
Total outstanding dues of creditors other than micro enterprises and small enterprises	6,101.38	4,688.64	
Total		6,234.82	5,110.89

Note: Refer note 42 for trade payables ageing

[401200] Notes - Additional disclosures on balance sheet

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (36) [See below]		
Description of estimates and critical accounting estimates explanatory [TextBlock]	Textual information (37) [See below]		
Additional balance sheet notes [Abstract]			
Contingent liabilities and commitments [Abstract]			
Classification of contingent liabilities [Abstract]			
Guarantees	467.1	43.8	
Total contingent liabilities	467.1	43.8	
Classification of commitments [Abstract]			
Other commitments	539	147.03	
Total commitments	539	147.03	
Nature of other commitments	Capital commitments	Capital commitments	
Total contingent liabilities and commitments	1,006.1	190.83	
Details regarding dividends [Abstract]			
Amount of dividends proposed to be distributed to equity shareholders	0	0	
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0	
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0	
Percentage of proposed dividend	0.00%	0.00%	
Details of share capital held by foreign companies [Abstract]			
Percentage of share capital held by foreign company	0.00%	0.00%	
Value of share capital held by foreign company	0	0	
Percentage of paid-up capital held by foreign holding company and or with its subsidiaries	0.00%	0.00%	
Value of paid-up capital held by foreign holding company and or with its subsidiaries	0	0	
Details of shareholding pattern of promoters and public [Abstract]			
Total number of shareholders promoters and public	0	0	
Details of deposits [Abstract]			
Deposits accepted or renewed during period	0	0	
Deposits matured and claimed but not paid during period	0	0	
Deposits matured and claimed but not paid	0	0	
Deposits matured but not claimed	0	0	
Interest on deposits accrued and due but not paid	0	0	
Disclosure of equity share warrants [Abstract]			
Changes in equity share warrants during period [Abstract]			
Additions to equity share warrants during period	0	0	
Deductions in equity share warrants during period	0	0	
Total changes in equity share warrants during period	0	0	
Equity share warrants at end of period	0	0	0
Breakup of equity share warrants [Abstract]			
Equity share warrants for existing members	0	0	
Equity share warrants for others	0	0	
Total equity share warrants	0	0	0
Details of share application money received and paid [Abstract]			
Share application money received during year	0	0	
Share application money paid during year	0	0	
Amount of share application money received back during year	0	0	
Amount of share application money repaid returned back during year	0	0	
Number of person share application money paid during year	0	0	
Number of person share application money received during year	0	0	
Number of person share application money paid as at end of year	0	0	
Number of person share application money received as at end of year	0	0	
Share application money received and due for refund	0	0	
Details regarding cost records and cost audit[Abstract]			
Net worth of company	0	0	
Details of unclaimed liabilities [Abstract]			
Unclaimed share application refund money	0	0	
Unclaimed matured debentures	0	0	

Unclaimed matured deposits	0	0	
Interest unclaimed amount	0	0	
Financial parameters balance sheet items [Abstract]			
Investment in subsidiary companies	0	0	
Investment in government companies	0	0	
Amount due for transfer to investor education and protection fund (IEPF)	0	0	
Gross value of transactions with related parties	0	0	
Number of warrants converted into equity shares during period	0	0	
Number of warrants converted into preference shares during period	0	0	
Number of warrants converted into debentures during period	0	0	
Number of warrants issued during period (in foreign currency)	0	0	
Number of warrants issued during period (INR)	0	0	

Textual information (36)

Disclosure of additional balance sheet notes explanatory [Text Block]

Segment reporting

An operating segment is a component of the Group that engages in business activities from which it may earn revenues and incur expenses, including the revenues and expenses that relate to transactions with any of the Group's other components, and for which discrete financial information is available. Based on the "management approach" as defined in Ind AS 108 – "Operating Segments", Board of Directors of the holding Company have been identified as the Chief Operating Decision Maker (CODM). The Company is primarily engaged in the business of wholesale trading of grocery and other household products. The CODM considers the Company as one single reportable segment.

Geographical information

(i) The Group operates only from one principal geographical area i.e. India and accordingly no disclosure with respect to segment revenue under Ind AS 108 – "Operating Segments" is applicable.
(ii) The assets of the Group majorly consists of plant and machinery, furniture and fixtures and are located within India. Accordingly, no disclosure with respect to segment assets under Ind AS 108 – "Operating Segments" is applicable.

Business combinations

Innovative Retail Concepts Private Limited ("IRCPL")

On 28 May 2021, the Company acquired 100% of IRCPL, based in Bengaluru, India. IRCPL is engaged in the business of selling groceries and other household items. The acquisition was executed through a share purchase agreement for a purchase consideration of Rs 30 million. The results of IRCPL have been consolidated with the Group effective 28 May 2021, being the consummation date. The Company has further subscribed to a rights issue of equity shares made by IRCPL during the current year.

The purchase price allocation has been carried out based on management's estimates and independent appraisal of fair values as follows:

Asset Description		Acquiree's carrying amount	Fair value adjustments	Purchase price allocated
Property, plant and equipment including capital advances	997.10	-	997.10	
Right-of-use assets		2,830.25	-	2,830.25
Current assets		2,025.30	-	2,025.30
Cash and cash equivalents		128.00	-	128.00
Less: Current liabilities		(17,709.00)	-	(17,709.00)
Less: Lease liabilities		(2,897.00)	-	(2,897.00)
Less: Liability towards preference shareholder		(68.00)	(12.00)	(80.00)
Less: Capital creditors		(9.00)	-	(9.00)
Intangible assets - Customers List		-	866.00	866.00
		(14,702.35)	854.00	(13,848.35)
Goodwill		-	-	13,878.35
Total purchase price		-	-	30.00

The goodwill of Rs. 13,865.35 million comprises expected synergies arising from the acquisition.

Textual information (37)

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

Contingent liabilities and commitments (to the extent not provided for)

Contingent liabilities as at the year end is as below:	(Amount in Rs. Million)	-	
Particulars	As at 31 March 2022	As at 31 March 2021	
Bank guarantee	91.61	43.80	9,16,09,750.00
Income tax matters in dispute (refer note 29.2)	276.84	-	27,68,42,578.00
Service tax matters in dispute (refer note 29.3)	98.65	-	#N/A
Other litigation (refer note 29.4)	326.00	-	9,86,49,573.00
	467.10	43.80	

Commitments as at the year end is as below:	(Amount in Rs. Million)	-	
Particulars	As at 31 March 2022	As at 31 March 2021	
Capital commitments	539.00	147.03	#VALUE!
	539.00	147.03	

The Supreme court of India in the month of February 2019 had passed a judgement relating to definition of wages under the Provident Fund Act, 1952. However, considering that there are numerous interpretative issues relating to this judgement and in the absence of reliable measurement of the provision for the earlier periods, the Group has made a provision for provident fund contribution pursuant to the judgement only for the month of March 2019. The Group will evaluate its position and update its provision, if required, on receiving further clarity on the subject. The Group does not expect any material impact of the same.

The Group has paid Rs. 14.36 million under protest against these Income-tax matter in dispute.

The Group has paid Rs. 8.82 million under protest against these Service-tax matter in dispute.

During the current year, the Group and its subsidiaries, Dailyninja Delivery Services Private Limited (“DN”) and Innovative Retail Concepts Private Limited, have been arrayed as parties in a commercial suit initiated by Town Essentials Private Limited (“TEPL”) , a supplier/service provider to DN, alleging breach of a supplier and service provider agreement entered into between TEPL and DN. Proceedings are underway before a Commercial Court at Bengaluru. The amount of claim made in the suit being Rs. 326 million is not acknowledged as there is no liability on any of the companies to pay any amounts to TEPL.

The Group is involved in certain disputes and claims, including commercial matters, which arise from time to time in the ordinary course of business. The management believes that the ultimate outcome of these proceedings will not have a material adverse effect on the Group's financial position and results of operations.

[611800] Notes - Revenue

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

	01/04/2021 to 31/03/2022
Disclosure of revenue [TextBlock]	Textual information (38) [See below]

Textual information (38)

Disclosure of revenue [Text Block]

20 Revenue from operations	For the year ended 31 March 2022	For the year ended 31 March 2021
Sale of traded products (A)	82,387.74	63,952.63
Sale of services		
Advertisement income	2,230.68	1,434.75
Delivery income	-	1.95
License fees	0.60	3.60
Rental charges	16.94	57.83
Membership charges	206.26	-
Total sale of services (B)	2,454.48	1,498.13
Other operating income (C)		
Scrap Sales	186.49	131.61
Total revenue from operations (A+B+C)	85,028.71	65,582.37
Traded goods		
- grocery and other household products	82,387.74	63,952.63

Reconciliation of revenue from contracts with customers:

Particulars	31 March 2022	31 March 2021
Gross Revenue	86,045.50	68,029.61

Less: Discounts and rebates	(1,016.79)	(2,447.24)
Revenue from contracts with customers as per the Statement of Profit and Loss	85,028.71	65,582.37

Revenue from single external customer is approximately Rs Nil (previous year: Rs 52,613.13 million) representing Nil (previous year: 82.03%) of the Company's total revenue from the sale of traded products for the year ended 31 March 2022.

[612400] Notes - Service concession arrangements

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of service concession arrangements [TextBlock]		
Whether there are any service concession arrangments	No	No

[612000] Notes - Construction contracts

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No
Revenue from construction contracts	0	0
Costs incurred and recognised profits (less recognised losses)	0	0
Advances received for contracts in progress	0	0
Retention for contracts in progress	0	0
Gross amount due from customers for contract work as Assets	0	0
Gross amount due to customers for contract work as liability	0	0
Progress billings	0	0

[612600] Notes - Employee benefits

Disclosure of net defined benefit liability (assets) [Table] **..(1)**

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]		
Net defined benefit liability (assets) [Axis]	Present value of defined benefit obligation [Member]		
Defined benefit plans categories [Axis]	Column 1		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of net defined benefit liability (assets) [Abstract]			
Disclosure of net defined benefit liability (assets) [Line items]			
Description of type of plan	Payment of Gratuity Act, 1972 (Gratuity Act)	Payment of Gratuity Act, 1972 (Gratuity Act)	
Changes in net defined benefit liability (assets) [Abstract]			
Current service cost, net defined benefit liability (assets)	36.95	81.3	
Interest expense (income), net defined benefit liability (assets)	21.7	11.47	
Past service cost and gains (losses) arising from settlements, net defined benefit liability (assets) [Abstract]			
Losses (gains) arising from settlements, net defined benefit liability (assets)	0	5.1	
Net past service cost and gains (losses) arising from settlements, net defined benefit liability (assets)	0	-5.1	
Payments from plan, net defined benefit liability (assets)	0	11.04	
Increase (decrease) through other changes, net defined benefit liability (assets)	0	(A) -0.02	
Total increase (decrease) in net defined benefit liability (assets)	58.65	76.61	
Net defined benefit liability (assets) at end of period	304.6	245.95	169.34

(A) Difference adjusted-0.02

Disclosure of defined benefit plans [Table] **..(1)**

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
Defined benefit plans categories [Axis]	Column 1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of defined benefit plans [Abstract]		
Disclosure of defined benefit plans [Line items]		
Description of type of plan	Employee Gratuity plan	Employee Gratuity plan
Description of nature of benefits provided by plan	As per Plan	As per Plan
Surplus (deficit) in plan [Abstract]		
Defined benefit obligation, at present value	0	169.34
Net surplus (deficit) in plan	0	-169.34
Actuarial assumption of discount rates	0.00%	6.76%
Actuarial assumption of expected rates of salary increases	0.00%	11.00%

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of employee benefits [TextBlock]	Textual information (39) [See below]	
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	Yes	Yes
Disclosure of net defined benefit liability (assets) [TextBlock]		

Textual information (39)

Disclosure of employee benefits [Text Block]

31 Employee benefits

(i) Defined contribution plans:

The Group makes contributions, determined as a specified percentage of employee salaries, in respect of qualifying employees towards Provident fund and Employee State Insurance, which are defined contribution plans. The Group has no obligations other than to make the specified contributions. The contributions are charged to the Consolidated Statement of Profit and Loss as they accrue. The amount recognised as an expense towards contribution to Provident fund and Employee State Insurance for the year aggregated to Rs.377.33 million (31 March 2021: Rs.169.27 million).

(ii) Defined benefit plan:

The Group has a

defined benefit gratuity plan as per the Payment of Gratuity Act, 1972 (Gratuity Act). Every employee who has completed 5 years or more of service is eligible for gratuity on separation worked out at 15 days salary (last drawn salary) for each completed year of service. The obligation under the scheme is unfunded.

Based on actuarial valuation the following tables set out the amount recognised in the financial statements:

Particulars			(Amount in Rs. Million)	For end 31 I 201
			For the year ended 31 March 2021	For end 31 I 202
Expense recognised in the consolidated statement of profit and loss:				
Service cost				36.95
Net interest expenses			21.70	11.47
Component of defined benefit costs recognised in the consolidated statement of profit and loss	58.65	92.77		
Remeasurement				

	on the net defined benefit liability:			
	Remeasurement on the net defined benefit liability:			
	Actuarial (gain)/loss arising from change in demographic assumptions	(157.76)	(0.00)	
	Actuarial loss/(gain) arising from changes in financial assumptions		10.10	-
	Actuarial (gain)/loss arising from changes in experience adjustments		(8.59)	(11.04)
	Components of defined benefit costs recognised in other comprehensive income	(156.25)	(11.04)	
	Total			(97.60)
	The current service cost and the net interest expense for the year are included in the 'Employee benefits expense' line item in the statement of profit and loss. The remeasurement of the net defined benefit liability is included in other comprehensive income.			
31	Employee benefits			

(continued)

(ii) Defined benefit plan:

The amount included in the balance sheet arising from the entity's obligation in respect of its defined benefit plans is as follows:

Particulars			As at 31 March 2021	(Am Rs. As a 31 I 202
Opening net defined benefit obligation	245.96	169.34		
Pursuant to business acquisition		91.77		
Expenses charged to the statement of profit and loss	58.65	92.77		
Amount recognised outside the statement of profit and loss	(156.25)	(11.04)		
Benefits paid			(17.82)	(5.1
Closing net defined benefit obligation	222.31	245.96		

(Amount in Rs. Million)

Reconciliation of present value of the defined benefit obligation	As at 31 March 2022	As at 31 March 2021			
Opening defined benefit obligation			245.97	169.34	
Pursuant to business acquisition				91.77	-
Service cost					36.95
Past service cost					-
Interest cost					21.70
Benefits paid					(17.82) (5.1
Actuarial loss (gain) arising from					
Actuarial (gain)/loss arising from change in demographic assumptions	(157.76)	(0.00)			
Actuarial loss/(gain) arising from changes in financial assumptions	10.10				
Actuarial (gain)/loss arising from changes in experience adjustments	(8.59)	(11.04)			
Closing defined benefit obligation				222.32	245.97
Non-current					145.26
Current					77.06

Actuarial assumptions:

The principal assumptions used for the purpose of actuarial valuations are shown in the table below. The assumptions as at the balance sheet date are used to determine the present value of defined benefit obligation at that date.

Assumptions		31 March 2022	31 March 2021	
Discount rate		5.67%		6.76%
Salary escalation rate	12.00%		11.00%	
Withdrawal rate		30.00%		9.00%
Mortality rate		100% of IALM (2012 - 14) *	100% of IALM (2012 - 14) *	

* Indian Assured Lives Mortality

(ii) Defined benefit plan:

Sensitivity analysis of the defined benefit obligation

The following table presents the sensitivity analysis to one of the relevant actuarial assumption, holding other assumptions constant,

showing how the defined benefit obligation would have been affected by changes in the relevant actuarial assumptions that

were reasonably possible at reporting date.

(Amount in Rs. Million)

Sensitivity Level	31 March 2022	31 March 2021	31 March 2022	31 March 2021				
	Discounting rate			Salary escalation rate				
	50 basis point	50 basis point	50 basis point	50 basis point				
	Increase	Decrease	Increase	Decrease	Increase	Decrease	Increase	Dec
Impact on defined benefit obligation	(2.31)	2.37	(13.75)	15.09	2.17	(2.14)	14.31	(13.

Maturity profile of Defined benefit obligation

(Am
Rs.

Particulars	For the year ended 31 March 2022	For end Mar
With in year 1	77.06	
1 year to 2 years	61.23	
2 years to 3 years	33.34	
3 years to 4 years	18.31	
4 years to 5 years	9.95	
Over 5 years	22.42	
	222.32	

[612800] Notes - Borrowing costs

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No
Borrowing costs [Abstract]		
Borrowing costs capitalised	0	0
Total borrowing costs incurred	0	0
Interest costs [Abstract]		
Interest costs capitalised	0	0
Interest expense	0	0
Total interest costs incurred	0	0
Capitalisation rate of borrowing costs eligible for capitalisation	0.00%	0.00%

[612200] Notes - Leases

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of leases [TextBlock]		
Whether company has entered into any lease agreement	No	No
Disclosure of finance lease and operating lease by lessee [TextBlock]		
Total contingent rents recognised as expense	0	0
Total lease and sublease payments recognised as expense	0	0
Disclosure of finance lease and operating lease by lessor [TextBlock]		
Total contingent rents recognised as income	0	0
Whether any operating lease has been converted to financial lease or vice-versa	No	No

[612300] Notes - Transactions involving legal form of lease

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

[612900] Notes - Insurance contracts

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No
Disclosure of amounts arising from insurance contracts [TextBlock]		
Deferred acquisition costs arising from insurance contracts	0	0
Total liabilities under insurance contracts and reinsurance contracts issued	0	0
Total increase (decrease) in liabilities under insurance contracts and reinsurance contracts issued	0	0
Liabilities under insurance contracts and reinsurance contracts issued at end of period	0	0
Total increase (decrease) in deferred acquisition costs arising from insurance contracts	0	0
Deferred acquisition costs arising from insurance contracts at end of period	0	0
Total increase (decrease) in reinsurance assets	0	0
Reinsurance assets at end of period	0	0

[613100] Notes - Effects of changes in foreign exchange rates

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	

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

Miscellaneous other operating revenues [Table] **..(1)**

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

Miscellaneous other operating revenues [Axis]	Column 1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	186.49	131.61
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues [LineItems]		
Description of miscellaneous other operating revenues	Scrap Sales	Scrap Sales
Miscellaneous other operating revenues	186.49	131.61

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on income and expense explanatory [TextBlock]	Textual information (40) [See below]	
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	82,387.74	63,952.63
Revenue from sale of services	2,454.48	1,498.13
Other operating revenues	186.49	131.61
Other operating revenues	186.49	131.61
Total revenue from operations other than finance company	85,028.71	65,582.37
Disclosure of revenue from operations for finance company [Abstract]		
Total revenue from operations finance company	0	0
Total revenue from operations	85,028.71	65,582.37
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	186.49	131.61
Total other operating revenues	186.49	131.61
Total other operating revenues	186.49	131.61
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues	186.49	131.61
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	43.21	8.65
Interest on current debt securities	178.51	0
Interest on other current investments	0	9.7
Total interest income on current investments	221.72	18.35
Interest income on non-current investments [Abstract]		
Total interest income on non-current investments	0	0
Total interest income	221.72	18.35
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Total dividend income current investments	0	0
Dividend income non-current investments [Abstract]		
Total dividend income non-current investments	0	0
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Net gain/loss on sale of non-current investments	81.12	81.67
Total net gain/loss on sale of investments	81.12	81.67
Rental income on investment property [Abstract]		
Total rental income on investment property	0	0
Other non-operating income [Abstract]		
Net gain (loss) on foreign currency fluctuations treated as other income [Abstract]		
Total net gain/loss on foreign currency fluctuations treated as other income	0	0
Miscellaneous other non-operating income	(A) 280.38	21.74
Total other non-operating income	280.38	21.74
Total other income	583.22	121.76
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense non-current loans [Abstract]		
Total interest expense non-current loans	0	0
Interest expense current loans [Abstract]		
Total interest expense current loans	0	0
Interest expense debt securities	(B) 125.24	450.32
Interest expense borrowings	7.45	0
Other interest charges	(C) 643.12	296.17
Total interest expense	775.81	746.49
Total finance costs	775.81	746.49
Employee benefit expense [Abstract]		
Salaries and wages	5,847.36	3,384.48
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		

Total remuneration to directors	0	0
Remuneration to manager [Abstract]		
Total remuneration to manager	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	377.33	169.27
Total contribution to provident and other funds	377.33	169.27
Employee share based payment [Abstract]		
Total employee share based payment	0	0
Gratuity	58.65	92.77
Staff welfare expense	335.96	170.1
Other employee related expenses	(D) 2,532.69	466.84
Total employee benefit expense	9,151.99	4,283.46
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	1,112.19	714.37
Amortisation expense	(E) 1,411.22	(F) 601.75
Total depreciation, depletion and amortisation expense	2,523.41	1,316.12
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	427.96	173.71
Rent	261.29	316.85
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	80.94	44.16
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	223.33	12.35
Total rates and taxes excluding taxes on income	223.33	12.35
Telephone postage	62.82	15.7
Printing stationery	120.91	34.91
Information technology expenses	847.67	594.99
Travelling conveyance	153.8	65.75
Legal professional charges	150.88	145.32
Training recruitment expenses	62.84	13.68
Safety security expenses	316.56	148.8
Directors sitting fees	0	0
Donations subscriptions	33.14	17.4
Bank charges	10.59	10.63
Advertising promotional expenses	2,056.44	751.32
Commission paid other selling agents	14.02	1.19
Transportation distribution expenses	4,434.94	1,121.53
Secondary packing expenses	37.55	0
Cost repairs maintenance other assets	225.8	138.68
Cost transportation [Abstract]		
Total cost transportation	0	0
Impairment loss on financial assets [Abstract]		
Total impairment loss on financial assets	0	0
Impairment loss on non financial assets [Abstract]		
Total impairment loss on non-financial assets	0	0
Net provisions charged [Abstract]		
Total net provisions charged	0	0
Discount issue shares debentures written off [Abstract]		
Total discount issue shares debentures written off	0	0
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolishment and destruction of depreciable property plant and equipment	14.09	6.27
Contract cost [Abstract]		
Overhead costs apportioned contracts [Abstract]		
Total overhead costs apportioned contracts	0	0
Total contract cost	0	0
Payments to auditor [Abstract]		
Payment for audit services	8.5	4.66
Payment for taxation matters	0.4	0.2
Payment for other services	(G) 2.5	0
Payment for reimbursement of expenses	0.4	0.21
Total payments to auditor	11.8	5.07
Payments to cost auditor [Abstract]		
Total payments to cost auditor	0	0

CSR expenditure	0	0
Miscellaneous expenses	(H) 2,402.72	1,333.97
Total other expenses	11,950.09	4,952.28
Current tax [Abstract]		
Total current tax	0	0

Footnotes

(A)

Other non-operating income	
Impact of termination of lease agreement as per Ind AS 116	240.36
Income recognized on government grants	1.25
Interest on refund from Income tax authorities	1.89
Miscellaneous income	36.88

(B) Interest on non convertible debentures 75.55
Interest on compulsorily convertible debentures 49.69

(C) Interest expense on lease liabilities- 631.34
Interest on loan from directors 11.78

(D) Expenses related to compensated absences 6.14
Share based payments (refer note 33) 2,526.54

(E) Amortisation of intangible assets 215.91
Depreciation of Right-of-use assets 1,195.33

(F)

(G) - for group audit 0.30
- for special purpose financial statements 2.20

(H) Subcontractor expenses 1,498.69
Office expenses 248.81
Bad debts and advances written off 9.77
Allowances for expected credit loss (0.58)
Payment gateway charges 528.55
Uniform expenses 37.76
Miscellaneous expenses 69.71

Textual information (40)

Subclassification and notes on income and expense explanatory [Text Block]

(Amount in Rs. Million)

21 Other income	For the year ended 31 March 2022	For the year ended 31 March 2021
Interest income on financial assets carried at amortised cost:		
- bank deposit	43.21	8.65
- security deposits	178.51	-
- others	-	9.70
Gain on investments carried at fair value through profit or loss		
Gain on sale of mutual funds	81.12	81.67
Other non-operating income		
Impact of termination of lease agreement as per Ind AS 116	240.36	-
Income recognized on government grants	1.25	1.25
Interest on refund from Income tax authorities	1.89	-
Miscellaneous income	36.88	20.50
	583.22	121.76

(Amount in Rs. Million)

22 Purchases of traded goods	For the year ended 31 March 2022	For the year ended 31 March 2021
Grocery and other household products	72,195.90	59,896.78
	72,195.90	59,896.78

(Amount in Rs. Million)

23	Changes in inventories of traded goods and packing materials	For the year ended 31 March 2022	For the year ended 31 March 2021
	Opening inventory	4,014.34	2,654.98
	Pursuant to business combination (refer note 40)	197.76	-
	Less: Closing inventory	(4,790.83)	(4,014.34)
	Increase in inventory	(578.73)	(1,359.37)

(Amount in Rs. Million)

24	Employee benefits expense	For the year ended 31 March 2022	For the year ended 31 March 2021
	Salaries, wages and bonus	5,847.36	3,384.48
	Share based payments (refer note 32)	2,526.55	441.94
	Staff welfare expenses	335.96	170.10
	Contribution to provident fund and other funds	377.33	169.27
	Expenses related to post-employment defined benefit plans - gratuity (refer note 31)	58.65	92.77
	Expenses related to compensated absences	6.14	24.91
		9,151.99	4,283.46

(Amount in Rs. Million)

25	Finance costs	For the year ended 31 March 2022	For the year ended 31 March 2021

	Interest expense on lease liabilities	631.34	291.89
	Interest on non convertible debentures	75.55	136.03
	Interest on compulsorily convertible debentures	49.69	314.29
	Interest on loan from directors	11.78	4.28
	Interest on loan from banks	7.45	-
		775.81	746.49

(Amount in Rs. Million)

		For the year ended 31 March 2022	For the year ended 31 March 2021
26	Depreciation and amortisation expense		
	Depreciation of property, plant and equipment (refer note 4(i))	1,112.17	714.42
	Amortisation of intangible assets (refer note 4 (iii)	215.90	83.80
	Depreciation of Right-of-use assets (refer note 5)	1,195.34	517.90
		2,523.41	1,316.12

(Amount in Rs. Million)

		For the year ended 31 March 2022	For the year ended 31 March 2021
27	Other expenses		
	Transportation charges	4,434.94	1,121.53
	Advertising and marketing	2,056.44	751.27
	Subcontractor expenses	1,498.69	1,077.14
	Technology charges	847.67	594.99

Payment gateway charges	528.55	30.38
Power and fuel	427.96	173.71
Security charges	316.56	148.80
Rent	261.29	316.85
Office expenses	248.81	153.22
Repairs and maintenance	225.80	138.68
Rates and taxes	223.33	12.35
Travelling and conveyance	153.80	65.75
Legal and professional fees	150.88	145.32
Printing and stationery	120.91	34.91
Insurance	80.94	44.16
Recruitment expenses	62.84	13.68
Telephone and communication	62.82	15.70
Delivery bags	37.55	-
Uniform expenses	37.77	1.40
Donations (refer note 33)	33.14	17.40
Loss on Sale/ disposal of Assets	14.09	6.27
Commission paid	14.02	1.19
Bad debts and advances written off	19.77	6.70
Payment to auditors [refer note 27 (i) below]	11.80	5.07
Bank charges	10.59	10.63
Allowances for expected credit loss	(0.58)	28.90
Foreign Exchange loss	-	1.11

Miscellaneous expenses	69.71	35.14
	11,950.09	4,952.28

27.1 (i) Payment to auditors (excluding taxes)

(Amount in Rs. Million)

Other expenses (continued)	For the year ended 31 March 2022	For the year ended 31 March 2021
As auditor		
- for statutory audit	8.50	4.66
- for group audit	0.30	-
- for special purpose financial statements	2.20	-
- for tax audit	0.40	0.20
Reimbursement of expenses	0.40	0.21
	11.80	5.07

(Amount in Rs. Million)

28 Loss per equity share	For the year ended 31 March 2022	For the year ended 31 March 2021
Loss for the year	(10,406.54)	(4,131.63)
Weighted average number of equity shares		
Opening equity shares	2,23,64,521	1,30,09,703
Weighted average number of equity shares issued during the year	7,72,31,012	14,87,763
Conversion of compulsorily convertible preference shares	2,01,28,357	8,74,70,061

	Weighted average equity shares considered for calculation of earnings per share	11,97,23,890	10,19,67,527
	The Company has potential dilutive shares, however, since they are anti-dilutive in nature, no adjustments are made to diluted loss per share.		
	Basic and diluted loss per share (face value Re 1 each)	(86.92)	(40.52)

29 Contingent liabilities and commitments (to the extent not provided for)

Contingent liabilities as at the year end is as below:

(Amount in Rs. Million)

Particulars	As at 31 March 2022	As at 31 March 2021
Bank guarantee	91.61	43.80
Income tax matters in dispute (refer note 29.2)	276.84	-
Service tax matters in dispute (refer note 29.3)	98.65	-
Other litigation (refer note 29.4)	326.00	-
	467.10	43.80

Commitments as at the year end is as below:

(Amount in Rs. Million)

Particulars	As at 31 March 2022	As at 31 March 2021
Capital commitments	539.00	147.03
	539.00	147.03

[613200] Notes - Cash flow statement

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of cash flow statement [TextBlock]	Textual information (41) [See below]		
Cash and cash equivalents cash flow statement	836.67	43.13	287.46
Cash and cash equivalents	836.67	43.13	
Income taxes paid (refund), classified as operating activities	145.62	21.54	
Total income taxes paid (refund)	145.62	21.54	

Textual information (41)

Disclosure of cash flow statement [Text Block]

(Amount in Rs. Million)

Consolidated Cash flow statement	For the year ended 31 March 2022	For the year ended 31 March 2021
Cash flow from operating activities		
Loss before income tax	(10,406.55)	(4,131.63)
Adjustments to reconcile net to net cash provided by operating activities:		
Share based payments	2,245.30	178.87
Depreciation and amortisation expense	2,523.41	1,316.08
Finance costs	775.81	746.49
Allowances for expected credit loss	(0.58)	35.60
Loss on sale of assets	14.09	6.27
Gain on sale of investments (net)	(81.12)	(81.67)
Impact of termination of lease agreement as per Ind AS 116	(240.36)	-
Interest income	(221.72)	(18.35)
Operating cash flow before working capital changes	(5,391.72)	(1,948.34)
Working capital changes:		
Trade receivables	15,096.90	(1,460.78)

Inventories		(776.49)		(1,359.51)
Financial assets		(623.60)		(267.42)
Other assets		179.83		(516.44)
Trade payables		(16,585.07)		2,420.34
Other liabilities and other financial liabilities	590.69		377.98	
Provisions		138.18		370.13
Cash used in operations		(7,371.28)		(2,384.04)
Income tax paid (net of refunds)		(145.62)		(21.54)
Net cash used in operating activities (A)		(7,516.90)		(2,405.58)
Cash flow from investing activities				
Purchase of property, plant and equipment, intangible assets, capital advances, capital creditors	(1,967.21)		(1,233.27)	
Net proceeds on sale of property, plant and equipment	21.97		14.46	
Proceeds on redemption of mutual funds and bonds	12,950.74		4,062.25	
Investment in mutual funds and bonds		(12,869.62)		(3,600.00)
Investment in/(redemption of) fixed deposits, net	542.24		(635.14)	
Interest income		220.66		19.28
Net cash generated from / (used in) investing activities (B)	(1,101.22)		(1,372.42)	
Cash flow from financing activities				
Proceeds from issue of equity share		11,788.34		0.01

Cash received pursuant to acquisition of business, net of cash payment (refer note 39)	128.00		-	
Cash settlement of options		(885.02)		-
Proceeds from issue of compulsorily convertible debentures	-		4,254.59	
Proceeds from working capital loan from bank and financial institution	2,100.00		-	
Proceeds from loan from directors		-		703.96
Repayment of loan from directors		(703.97)		
Repayment of non convertible debentures	(349.20)		(321.57)	
Payment to preference shareholders		(80.00)		-
Repayment of working capital loan from financial institution	(600.00)		-	
Payment of lease liabilities		(1,497.78)		(356.83)
Finance costs		(458.72)		(746.49)
Net cash (used in)/ generated from financing activities (C)	9,441.65		3,533.67	
Net decrease in cash and cash equivalents (A + B + C)	823.53		(244.33)	
Cash and cash equivalents at the beginning of the year	43.13		287.46	
Cash and cash equivalents at the end of the year (refer note 11)	866.66		43.13	
Cash and bank balance		942.64		713.97
Less: other bank balance		(105.98)		(670.84)
Cash and cash equivalents at the end of the year (refer note 11)	836.66		43.13	

Non Current borrowings and current maturities of long term borrowings		
Opening balance	5,604.91	973.20
Proceeds from borrowings	2,100.00	4,958.55
Conversion on borrowing into equity	(4,249.32)	-
Repayments of borrowings	(1,653.16)	(326.83)
Closing balance	1,802.43	5,604.91

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Additional information on profit and loss account explanatory [TextBlock]		
Net write-downs (reversals of write-downs) of inventories	0	0
Net write-downs (reversals of write-downs) of property, plant and equipment	0	0
Net impairment loss (reversal of impairment loss) recognised in profit or loss, trade receivables	0	0
Net gains (losses) on disposals of non-current assets	0	0
Net gains (losses) on disposals of property, plant and equipment	0	0
Net gains (losses) on disposals of investment properties	0	0
Net gains (losses) on disposals of investments	0	0
Net gains (losses) on litigation settlements	0	0
Net gains (losses) on change in fair value of derivatives	0	0
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	0	0
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	0	0
Total aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	0	0
Total aggregated income tax relating to components of other comprehensive income	0	0
Changes in other inventories	(A) -578.73	(B) -1,359.37
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-578.73	-1,359.37
Total exceptional items	0	0
Total revenue arising from exchanges of goods or services	0	0
Domestic sale traded goods	82,387.74	63,952.63
Total domestic turnover goods, gross	82,387.74	63,952.63
Total export turnover goods, gross	0	0
Total revenue from sale of products	82,387.74	63,952.63
Domestic revenue services	(C) 2,454.48	1,498.13
Total revenue from sale of services	2,454.48	1,498.13
Gross value of transaction with related parties	0	0
Bad debts of related parties	0	0

Footnotes

(A) Changes in inventories of traded goods

(B)

(C)

Advertisement income	2,230.68
Delivery income	-
License fees	0.60
Rental charges	16.94
Membership charges	206.26
Total sale of services (B)	2,454.48

[611200] Notes - Fair value measurement

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of fair value measurement [TextBlock]		
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	No	No
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	No	No
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No

[613300] Notes - Operating segments

Disclosure of major customers [Table] **..(1)**

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

Major customers [Axis]	Column 1
	01/04/2020 to 31/03/2021
Revenue from external customers	52,613.13
Revenue from external customers	52,613.13
Disclosure of major customers [Abstract]	
Disclosure of major customers [Line items]	
Name of major customers	Company A
Revenue from external customers	52,613.13
Percentage of entity's revenue	82.03%

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of entity's operating segments [TextBlock]		
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of products and services [TextBlock]		
Disclosure of geographical areas [TextBlock]		
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	Yes

[610700] Notes - Business combinations

Disclosure of reconciliation of changes in goodwill [Table] **..(1)**

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

Business combinations [Axis]	Column 1		Column 2	
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Name of acquiree	NA	NA	NA	NA
Description of acquiree	NA	NA	NA	NA

Disclosure of reconciliation of changes in goodwill [Table] **..(2)**

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

Business combinations [Axis]	Column 3
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]
	01/04/2021 to 31/03/2022
Disclosure of reconciliation of changes in goodwill [Abstract]	
Disclosure of reconciliation of changes in goodwill [Line items]	
Name of acquiree	Innovative Retail Concepts Private Limited ("IRCPL")
Description of acquiree	NA
Reconciliation of changes in goodwill [Abstract]	
Changes in goodwill [Abstract]	
Increase (decrease) through transfers and other changes	13,878.35
Total increase (decrease) in goodwill	13,878.35
Goodwill at end of period	13,878.35

Disclosure of detailed information about business combination [Table] **..(1)**

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

Business combinations [Axis]	Column 1
	01/04/2021 to 31/03/2022
Disclosure of detailed information about business combination [Abstract]	
Disclosure of detailed information about business combination [Line items]	
Name of acquiree	Innovative Retail Concepts Private Limited
Description of acquiree	Engaged in the business of selling groceries and other household items
Date of acquisition	28/05/2021
Percentage of voting equity interests acquired	100.00%
Acquisition-date fair value of total consideration transferred [Abstract]	
Total consideration transferred, acquisition-date fair value	0
Amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [Abstract]	
Net identifiable assets acquired (liabilities assumed)	0
Name of acquiree	Innovative Retail Concepts Private Limited
Description of acquiree	Engaged in the business of selling groceries and other household items

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

	01/04/2021 to 31/03/2022	**01/04/2020 to 31/03/2021**
Disclosure of business combinations [TextBlock]	Textual information (42) [See below]	
Whether there is any business combination	Yes	No
Disclosure of detailed information about business combinations [TextBlock]		
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	Yes	No
Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [TextBlock]		
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

Textual information (42)

Disclosure of business combinations [Text Block]

39 Business combinations

Innovative Retail Concepts Private Limited ("IRCPL")

On 28 May 2021, the Company acquired 100% of IRCPL, based in Bengaluru, India. IRCPL is engaged in the business of selling groceries and other household items. The acquisition was executed through a share purchase agreement for a purchase consideration of Rs 30 million. The results of IRCPL have been consolidated with the Group effective 28 May 2021, being the consummation date. The Company has further subscribed to a rights issue of equity shares made by IRCPL during the current year.

The purchase price allocation has been carried out based on management's estimates and independent appraisal of fair values as follows:

Asset Description	Acquiree's carrying amount	Fair value adjustments	Purchase price allocated
Property, plant and equipment including capital advances	997.10	-	997.10
Right-of-use assets	2,830.25	-	2,830.25
Current assets	2,025.30	-	2,025.30
Cash and cash equivalents	128.00	-	128.00
Less: Current liabilities	(17,709.00)	-	(17,709.00)
Less: Lease liabilities	(2,897.00)	-	(2,897.00)
Less: Liability towards preference shareholder	(68.00)	(12.00)	(80.00)
Less: Capital creditors	(9.00)	-	(9.00)
Intangible assets - Customers List	-	866.00	866.00

	(14,702.35)	854.00	(13,848.35)
Goodwill	-	-	13,878.35
Total purchase price	-	-	30.00

The goodwill of Rs. 13,865.35 million comprises expected synergies arising from the acquisition.

[611500] Notes - Interests in other entities

Disclosure of details of subsidiaries [Table] **..(1)**

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

Subsidiaries [Axis]	Column 1		Column 2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	DELYVER RETAIL NETWORK PRIVATE LIMITED	DELYVER RETAIL NETWORK PRIVATE LIMITED	SAVIS RETAIL PRIVATE LIMITED	SAVIS RETAIL PRIVATE LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Permanent account number of subsidiary company	AADCD3814F	AADCD3814F	AAXCS7234E	
CIN of subsidiary company	U52339KA2010PTC052902	U52339KA2010PTC052902	U74999KA2016PTC097228	U74999KA2016PTC097228
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	Yes	No	Yes	No
SRN of filing of balance sheet by subsidiary	F14654628		F14653505	
Reason if no filing has been made by subsidiary	NA	NA	NA	NA
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2021	01/04/2020	01/04/2021	01/04/2020
End date of accounting period of subsidiary	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Percentage of shareholding in subsidiary	100.00%	99.99%	100.00%	99.99%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	INR	INR
Exchange rate as applicable for subsidiary	NA	NA	NA	NA
Share capital of subsidiary	0.25	0.25	0.57	0.57
Reserves and surplus of subsidiary	-44.09	-38.92	16.22	74.23
Total assets of subsidiary	0.6	0.53	250.67	273.62
Total liabilities of subsidiary	44.44	0.53	233.89	273.62
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	0.1	0	63.62	57.83
Profit before tax of subsidiary	-5.17	-4.45	-60.72	-106.8
Provision for tax of subsidiary	0	0	0	0
Profit after tax of subsidiary	-5.17	-4.45	-60.72	-106.8
Proposed dividend of subsidiary	0	0	0	0
Current assets of subsidiary	0.58	0.5	26.32	27.28
Non-current assets of subsidiary	0.02	0.02	224.5	246.34

Current liabilities of subsidiary	44.44	39.2	220.67	182.12
Non-current liabilities of subsidiary			13.22	16.71
Revenue of subsidiary			63.56	57.83
Comprehensive income of subsidiary			2.71	0.63
Name of subsidiary	DELYVER RETAIL NETWORK PRIVATE LIMITED	DELYVER RETAIL NETWORK PRIVATE LIMITED	SAVIS RETAIL PRIVATE LIMITED	SAVIS RETAIL PRIVATE LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Permanent account number of subsidiary company	AADCD3814F	AADCD3814F	AAXCS7234E	
CIN of subsidiary company	U52339KA2010PTC052902	U52339KA2010PTC052902	U74999KA2016PTC097228	U74999KA2016PTC097228

Disclosure of details of subsidiaries [Table] **..(2)**

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

Subsidiaries [Axis]	Column 3		Column 4
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022
Disclosure of subsidiaries [Abstract]			
Disclosure of subsidiaries [Line items]			
Name of subsidiary	DAILYNINJA DELIVERY SERVICES PRIVATE LIMITED	DAILYNINJA DELIVERY SERVICES PRIVATE LIMITED	INNOVATIVE RETAIL CONCEPTS PRIVATE LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA
Permanent account number of subsidiary company	AAFCD4579F		AACCI2053A
CIN of subsidiary company	U74999MH2015PTC268012	U74999MH2015PTC268012	U74130KA2010PTC052192
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	Yes	No	Yes
SRN of filing of balance sheet by subsidiary	F16127623		F15188972
Reason if no filing has been made by subsidiary	NA	NA	NA
Whether financial year of subsidiary different from financial year of holding company	No	No	No
Financial year of subsidiary [Abstract]			
Start date of accounting period of subsidiary	01/04/2021	01/04/2020	01/04/2021
End date of accounting period of subsidiary	31/03/2022	31/03/2021	31/03/2022
Percentage of shareholding in subsidiary	99.00%	98.49%	100.00%
Key information about subsidiary [Abstract]			
Reporting currency of subsidiary	INR	INR	INR
Exchange rate as applicable for subsidiary	NA	NA	NA
Share capital of subsidiary	1.47	1.47	10,033.43
Reserves and surplus of subsidiary	-33.89	-25.93	-13,025.63
Total assets of subsidiary	14.37	20.55	17,355.11
Total liabilities of subsidiary	46.79	20.55	20,347.31
Investment of subsidiary	0	0	0
Turnover of subsidiary	1.86	185.61	71,191.11
Profit before tax of subsidiary	-7.96	-23.41	-8,127.17
Provision for tax of subsidiary	0	0	0
Profit after tax of subsidiary	-7.96	-23.41	-8,127.17
Proposed dividend of subsidiary	0	0	0
Current assets of subsidiary	13.44	17.25	6,622.56
Non-current assets of subsidiary	0.94	3.3	10,666.77
Current liabilities of subsidiary	1.32	5.22	13,304.31
Non-current liabilities of subsidiary	45.46	39.79	6,977.22
Revenue of subsidiary	0	185.61	70,984.68
Comprehensive income of subsidiary	0	0.13	139.19
Name of subsidiary	DAILYNINJA DELIVERY SERVICES PRIVATE LIMITED	DAILYNINJA DELIVERY SERVICES PRIVATE LIMITED	INNOVATIVE RETAIL CONCEPTS PRIVATE LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA
Permanent account number of subsidiary company	AAFCD4579F		AACCI2053A
CIN of subsidiary company	U74999MH2015PTC268012	U74999MH2015PTC268012	U74130KA2010PTC052192

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	Yes	Yes
Number of subsidiary companies	4	3
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	No	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

[613400] Notes - Consolidated Financial Statements

Disclosure of details of entities consolidated [Table] **..(1)**

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

Entities consolidated [Axis]	Column 1	Column 2	Column 3	Column 4
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [Line items]				
Name of entity consolidated	Innovative Retail Concepts Private Limited	Delyver Retail Network Private Limited	Savis Retail Private Limited	Dailyninja Delivery Services Private Limited
Type of entity consolidated	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary
Amount of net assets of entity consolidated	-2,992.2	-43.84	16.93	-32.41
Net assets of entity as percentage of consolidated net assets	-15.21%	0.22%	0.09%	-0.16%
Amount of share in profit or loss of entity consolidated	-8,010.74	-5.17	-60.58	-7.96
Share in profit or loss of entity as percentage of consolidated profit or loss	76.98%	0.05%	0.58%	0.08%
Amount of share in other comprehensive income consolidated	139.19	0	2.71	0
Share in other comprehensive income consolidated	89.08%	0.00%	1.74%	0.00%
Amount of share in comprehensive income consolidated	-7,871.55	-7.96	-57.87	-5.17
Share in comprehensive income consolidated	76.79%	0.08%	0.56%	0.05%

Disclosure of details of subsidiaries [Table] **..(1)**

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

Subsidiaries [Axis]	Column 1	Column 2	Column 3	Column 4
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of details of subsidiaries [Abstract]				
Disclosure of details of subsidiaries [LineItems]				
Name of subsidiary consolidated	Innovative Retail Concepts Private Limited	Delyver Retail Network Private Limited	Savis Retail Private Limited	Dailyninja Delivery Services Private Limited
Principal place of business of subsidiary consolidated	Bengaluru	Bengaluru	Bengaluru	Mumbai
Country of incorporation or residence of subsidiary consolidated	INDIA	INDIA	INDIA	INDIA
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2022	31/03/2022	31/03/2022	31/03/2022
Description of reason why using different reporting date or period for subsidiary consolidated	NA	NA	NA	NA
Proportion of ownership interest in subsidiary consolidated	0.00%	0.00%	0.00%	0.00%
Proportion of voting power held in subsidiary consolidated	0.00%	0.00%	0.00%	0.00%

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

	01/04/2021 to 31/03/2022
Disclosure of notes on consolidated financial statements explanatory [TextBlock]	
Whether consolidated financial statements is applicable on company	Yes
Disclosure of details of subsidiaries [TextBlock]	
Disclosure of additional information consolidated financial statements [TextBlock]	

[611400] Notes - Separate financial statements

Disclosure of subsidiaries [Table] **..(1)**

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

Subsidiaries [Axis]	Column 1		Column 2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	DELYVER RETAIL NETWORK PRIVATE LIMITED	DELYVER RETAIL NETWORK PRIVATE LIMITED	SAVIS RETAIL PRIVATE LIMITED	SAVIS RETAIL PRIVATE LIMITED
CIN of subsidiary company	U52339KA2010PTC052902	U52339KA2010PTC052902	U74999KA2016PTC097228	U74999KA2016PTC097228
Permanent account number of subsidiary company	AADCD3814F	AADCD3814F	AAXCS7234E	
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	100.00%	99.99%	100.00%	99.99%
Proportion of voting rights held in subsidiary	100.00%	99.99%	100.00%	99.99%

Disclosure of subsidiaries [Table] **..(2)**

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

Subsidiaries [Axis]	Column 3		Column 4
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022
Disclosure of subsidiaries [Abstract]			
Disclosure of subsidiaries [Line items]			
Name of subsidiary	DAILYNINJA DELIVERY SERVICES PRIVATE LIMITED	DAILYNINJA DELIVERY SERVICES PRIVATE LIMITED	INNOVATIVE RETAIL CONCEPTS PRIVATE LIMITED
CIN of subsidiary company	U74999MH2015PTC268012	U74999MH2015PTC268012	U74130KA2010PTC052192
Permanent account number of subsidiary company	AAFCD4579F		AACCI2053A
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	99.00%	98.49%	100.00%
Proportion of voting rights held in subsidiary	99.00%	98.49%	100.00%

[610800] Notes - Related party

Disclosure of transactions between related parties [Table] **..(1)**

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

Categories of related parties [Axis]	Parent [Member]	Entities with joint control or significant influence over entity [Member]		
Related party [Axis]	Column 23	Column 7	Column 8	Column 9
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Tata Digital Private Limited	Roots Corporation Limited	Piem Hotels Limited	Titan Company Limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U74999MH2019PTC322353	U55100MH2003PLC143639	U55101MH1968PLC013960	L74999TZ1984PLC001456
Description of nature of transactions with related party	Commission paid	Sale of traded products	Sale of traded products	Sale of traded products Purchases of traded goods
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Other related party transactions expense	1.17			3.8
Other related party transactions income		0.65	7.44	3.14
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table] **..(2)**

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
Related party [Axis]	**Column 10**	**Column 11**	**Column 12**	**Column 13**
	01/04/2021 to 31/03/2022	**01/04/2021 to 31/03/2022**	**01/04/2021 to 31/03/2022**	**01/04/2021 to 31/03/2022**
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Tata Advanced Systems Limited	Tata Boeing Aerospace Limited	Tata Consumer Products Limited	Tata Electronics Private Limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U72900TG2006PLC077939	U74120TG2015PLC101585	L15491WB1962PLC031425	U31100KA2020PTC133739
Description of nature of transactions with related party	Sale of traded products	Sale of traded products	Sale of traded products Advertisement Income Purchases of traded goods	Sale of traded products
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Other related party transactions income	1.77	0.5	1,673.71	3.34
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table] **..(3)**

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
Related party [Axis]	**Column 14**	**Column 15**	**Column 16**	**Column 17**
	01/04/2021 to 31/03/2022	**01/04/2021 to 31/03/2022**	**01/04/2021 to 31/03/2022**	**01/04/2021 to 31/03/2022**
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Tata Lockheed Martin Aerostructures Limited	Tata Sikorsky Aerospace Limited	Benares Hotels Limited	United Hotels Limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U29268TG2010PLC077940	U74990TG2008PLC077969	L55101UP1971PLC003480	U74899DL1950PLC001861
Description of nature of transactions with related party	Sale of traded products	Sale of traded products	Sale of traded products	Sale of traded products
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Other related party transactions income	0.41	0.54	0.32	1.11
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table] **..(4)**

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
Related party [Axis]	**Column 18**	**Column 19**	**Column 20**	**Column 21**
	01/04/2021 to 31/03/2022	**01/04/2021 to 31/03/2022**	**01/04/2021 to 31/03/2022**	**01/04/2021 to 31/03/2022**
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	The Indian Hotels Company Limited	TRIL Infopark Limited	Tata SmartFoodz Limited	Tata Capital Financial Services Limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	L74999MH1902PLC000183	U45200TN2008PLC066931	U15549MH2017PLC301841	U67100MH2010PLC210201
Description of nature of transactions with related party	Sale of traded products Staff welfare expenses	Sale of traded products	Advertisement Income	Rental Income Finance Cost
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Other related party transactions expense	0.07			0.74
Other related party transactions income	27.48	0.35	1.59	0.03
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table] **..(5)**

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
Related party [Axis]	**Column 22**	**Column 24**	**Column 25**	**Column 26**
	01/04/2021 to 31/03/2022	**01/04/2021 to 31/03/2022**	**01/04/2021 to 31/03/2022**	**01/04/2021 to 31/03/2022**
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Tata 1mg Healthcare Solutions Private Limited	Voltas Limited	Infiniti Retail Limited	Amalgamated Plantations Private Limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U24290DL2016PTC302634	L29308MH1954PLC009371	U31900MH2005PLC158120	U01132WB2007PTC112852
Description of nature of transactions with related party	Rental Income Staff welfare expenses	Purchase of fixed assets Staff welfare expenses	Purchase of fixed assets	Purchases of traded goods
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Other related party transactions expense	3.54	19.17	0.03	0.02
Other related party transactions income	0.49			
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table] **..(6)**

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
Related party [Axis]	Column 27	Column 28	Column 29	Column 30
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Tata Consumer Soulfull Private Limited	Tata Payments Limited	Tata Teleservices (Maharashtra) Limited	Tata Teleservices Limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U15490KA2011PTC059072	U65100MH2019PLC329365	L64200MH1995PLC086354	U74899DL1995PLC066685
Description of nature of transactions with related party	Purchases of traded goods	Technology charges	Telephone and communication charges	Telephone and communication charges
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Other related party transactions expense	0.53	0.07	1.81	7.36
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table] **..(7)**

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]		Key management personnel of entity or parent [Member]	
Related party [Axis]	Column 31	Column 32	Column 1	
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	The Tata Power Company Limited	Tata Power Delhi Distribution Limited	VELLORE SUNDARRAJAN SUDHAKAR	VELLORE SUNDARRAJAN SUDHAKAR
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party			ABTPS5491F	ABTPS5491F
CIN of related party	L28920MH1919PLC000567	U40109DL2001PLC111526		
Description of nature of transactions with related party	Power and fuel expense	Power and fuel expense	Short term employee benefits Amortisation of Employee Stock Options Plan (The MSOP Plan A, B and C) Loan from directors Interest expense on loan from directors	Short term employee benefits
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Other related party transactions expense	3.04	3.8	(A) 146.33	(B) 9.37
Other related party transactions income			0	(C) 350
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) Loan from directors
Mr. V. S. Sudhakar (350.00)

Interest expense on loan from directors
Mr. V. S. Sudhakar 5.89

Short term employee benefits*
Mr. V. S. Sudhakar 10.86

Amortisation of Employee Stock Options Plan (The MSOP Plan A, B and C)
Mr. V. S. Sudhakar 479.58

(B) Interest on Loan Paid 18.92

(C) Loan from directors

Disclosure of transactions between related parties [Table] **..(8)**

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
Related party [Axis]	Column 2		Column 3	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	MENON HARI	MENON HARI	Vipul Mahendra Parekh	Vipul Mahendra Parekh
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AADPM7638R	AADPM7638R	ABLPP7645L	ABLPP7645L
Description of nature of transactions with related party	Short term employee benefits Amortisation of Employee Stock Options Plan (The MSOP Plan A, B and C) Loan from directors Interest expense on loan from directors	Short term employee benefits	Short term employee benefits Amortisation of Employee Stock Options Plan (The MSOP Plan A, B and C)	Short term employee benefits
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Other related party transactions expense	(A) 146.86	(B) 10.14	10.84	(C) 8
Other related party transactions income	0	(D) 350		
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) Loan from directors
Mr. Hari Menon (350.00)

Interest expense on loan from directors
Mr. Hari Menon 5.89

Short term employee benefits*
Mr. Hari Menon 11.39

Amortisation of Employee Stock Options Plan (The MSOP Plan A, B and C)
Mr. Hari Menon 479.58

(B) Remuneration to key managerial personnel*

(C) Remuneration to key managerial personnel*

(D) Loan from Directors - 350.00

Disclosure of transactions between related parties [Table] **..(9)**

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
Related party [Axis]	Column 4		Column 5	Column 6
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Amruta Poojari	Chethan Kumar Moodaimajalu Narayana	Amruta Poojari	Sneha Singh
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	FKLPP1950A	APPPC7740D	FKLPP1950A	CUDPS6981B
Description of nature of transactions with related party	Short term employee benefits	Short term employee benefits	Short term employee benefits	Short term employee benefits
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Other related party transactions expense	0.45	(A) 0.22	(B) 0.38	0.12
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) Remuneration to key managerial personnel*

(B) Remuneration to key managerial personnel*

Disclosure of transactions between related parties [Table] **..(10)**

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

Categories of related parties [Axis]	Other related parties [Member]	
Related party [Axis]	Column 5	Column 6
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]		
Disclosure of transactions between related parties [Line items]		
Name of related party	Big Basket Welfare Trust	Big Basket Welfare Trust
Country of incorporation or residence of related party	AFGHANISTAN	AFGHANISTAN
Description of nature of transactions with related party	Donation given to Trust	Donation given to Trust
Related party transactions [Abstract]		
Purchases of goods related party transactions	0	0
Other related party transactions expense		(A) 17.4
Other related party transactions contribution received	(B) 32.56	
Expense recognised during period for bad and doubtful debts for related party transaction	0	0

Footnotes

(A) Donation given to trust

(B)

Donation given to Trust	
Bigbasket Welfare Trust	32.56

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

	01/04/2021 to 31/03/2022	**01/04/2020 to 31/03/2021**
Disclosure of related party [TextBlock]	Textual information (43) [See below]	
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	No	No

Textual information (43)

Disclosure of related party [Text Block]

33 Related party transactions

33.1 Name of the related parties and description of relationship with the Group

(i) Ultimate Holding Company

Tata Sons Private Limited (w.e.f. 27 May 2021)

(ii) Holding Company

Tata Digital Private Limited (formerly Tata Digital Limited) (w.e.f. 27 May 2021 till 29 March 2022)

Protraviny Private Limited (w.e.f. 30 March 2022)

(iii) Intermediate Holding Company

Tata Digital Private Limited (formerly Tata Digital Limited) (w.e.f. 30 March 2022)

(iv) Subsidiary Company

Delyver Retail Network Private Limited

Savis Retail Private Limited

Dailyninja Delivery Services Private Limited

Innovative Retail Concepts Private Limited (w.e.f. 28 May 2021)

(v) Trust controlled by Key Management Personnel

Big Basket Welfare Trust

(vi) Entities under common control

Tata Advanced Systems Limited (w.e.f. 27 May 2021)

Tata Boeing Aerospace Limited (formerly Tata Aerospace Limited) (w.e.f. 27 May 2021)

Tata Consumer Products Limited (formerly Tata Global Beverages Limited) (w.e.f. 27 May 2021)

Tata Electronics Private Limited (formerly TRIL Bengaluru Real Estate Four Private Limited) (w.e.f. 27 May 2021)

Tata Lockheed Martin Aerostructures Limited (w.e.f. 27 May 2021)

Tata Sikorsky Aerospace Limited (formerly Tara Aerospace Systems Limited) (w.e.f. 27 May 2021)

Tata Teleservices (Maharashtra) Limited (w.e.f. 27 May 2021)

Tata Teleservices Limited (w.e.f. 27 May 2021)

Tata Capital Financial Services Limited (w.e.f. 27 May 2021)

Voltas Limited (w.e.f. 27 May 2021)

Tata 1mg Technologies Private Limited (w.e.f. 27 May 2021)

NourishCo Beverages Ltd. (w.e.f. 27 May 2021)

Roots Corporation Limited (w.e.f. 27 May 2021)

Piem Hotels Limited (w.e.f. 27 May 2021)

Titan Company Limited (w.e.f. 27 May 2021)

Booker India Limited (formerly Booker India Private Limited) (w.e.f. 27 May 2021)

Booker Satnam Wholesale Limited (formerly Booker Satnam Wholesale Private Limited) (w.e.f. 27 May 2021)

Benares Hotels Limited (w.e.f. 27 May 2021)

United Hotels Limited (w.e.f. 27 May 2021)

The Indian Hotels Company Limited (w.e.f. 27 May 2021)

TRIL Infopark Limited (w.e.f. 27 May 2021)

Tata SmartFoodz Limited (w.e.f. 27 May 2021)

Tata Consumer Soulfull Private Limited (Formerly Kottaram Agro Foods Private Ltd.) (w.e.f. 27 May 2021)

Infiniti Retail Limited (w.e.f. 27 May 2021)

Tata 1mg Technologies Private Limited (w.e.f. 27 May 2021)

Tata Communications Limited (w.e.f. 27 May 2021)

The Tata Power Company Limited (w.e.f. 27 May 2021)

Tata Power Delhi Distribution Limited (w.e.f. 27 May 2021)

Tata Payments Limited (w.e.f. 27 May 2021)

(vii) Key Management Personnel

Mr. V.S. Sudhakar - Whole time Director

Mr. Vipul Parekh - Chief Financial Officer (till 31 May 2021)

Mrs. Amruta Poojari - Company Secretary (till 28 February 2022)

Sneha Singh - Company Secretary (w.e.f. 1 March 2022)

Mr. Hari Menon - Chief Executive Officer (till 31 May 2021) and Director

Mr. E.C. Rajakumar Konduru (Nominee director) (till 27 May 2021)

Mr Sanjeev Aggarwal (Nominee director)

Mr Vishal Gupta (Nominee director)

Mr. Ting Hong Kenny Ho (Director) (till 27 May 2021)

Mr. Kshitij Karundia (Director) (till 27 May 2021)

Mr. Ankur Trehan (Nominee director) (till 27 May 2021)

Mr. Raghav Bahl (Non executive Nominee director) (till 27 May 2021)

Mr. Asanka Haren Edirimuni Rodrigo (Non executive director) (till 27 May 2021)

Mr . Modan Saha (w.e.f. 27 May 2021)

Mr. Saurabh Agrawal (w.e.f. 27 May 2021)

Mr. Pratik Pal (w.e.f. 27 May 2021)

Mr. Mukesh Bansal (w.e.f. 29 June 2021)

33 Related party transactions (continued)

33.2 Related party transactions during the year

The following table provides the total amount of transactions that have been entered into with related parties for the relevant financial year:

(Amount in Rs. Million)

Particulars	For the year ended 31 March 2022	For the year ended 31 March 2021
Sale of traded products		
Roots Corporation Limited	0.65	-
Piem Hotels Limited	7.44	-
Titan Company Limited	3.14	-
Tata Advanced Systems Limited	1.77	-
Tata Boeing Aerospace Limited (formerly Tata Aerospace Limited)	0.50	-

Tata Consumer Products Limited (formerly Tata Global Beverages Limited)	58.86	-
Tata Electronics Private Limited (formerly TRIL Bengaluru Real Estate Four Private Limited)	3.34	-
Tata Lockheed Martin Aerostructures Limited	0.41	-
Tata Sikorsky Aerospace Limited (formerly Tara Aerospace Systems Limited)	0.54	-
Benares Hotels Limited	0.32	-
United Hotels Limited	1.11	-
The Indian Hotels Company Limited	27.48	-
TRIL Infopark Limited	0.35	-
Advertisement Income		
Tata Consumer Products Limited (formerly Tata Global Beverages Limited)	4.33	-
Tata SmartFoodz Limited	1.59	-
Rental Income		
Tata Capital Financial Services Limited	0.03	-
Tata 1mg Healthcare Solutions Private Limited	0.49	-
Commission paid		
Tata Digital Private Limited (formerly Tata Digital Limited)	1.17	-

Finance Cost		
Tata Capital Financial Services Limited	0.74	-
Purchase of fixed assets		
Voltas Limited	18.74	-
Infiniti Retail Limited	0.03	-
Purchases of traded goods		
Tata Consumer Products Limited (formerly Tata Global Beverages Limited)	1,610.52	-
Amalgamated Plantations Private Limited	0.02	-
Titan Company Limited	3.80	-
Tata Consumer Soulfull Private Limited (Formerly Kottaram Agro Foods Private Ltd.)	-	
Technology charges		
Tata Payments Limited	0.07	
Staff welfare expenses		
Tata 1mg Technologies Private Limited	3.54	-
The Indian Hotels Company Limited	0.07	-
Voltas Limited	0.43	-
Telephone and communication charges		

Tata Teleservices (Maharashtra) Limited	1.81	-
Tata Teleservices Limited	7.36	-
Power and fuel expense		
The Tata Power Company Limited	3.04	-
Tata Power Delhi Distribution Limited	3.80	-
Donation given to Trust		
Bigbasket Welfare Trust	32.56	17.40
Loan from directors		
Mr. V. S. Sudhakar	(350.00)	350.00
Mr. Hari Menon	(350.00)	350.00
Interest expense on loan from directors		
Mr. V. S. Sudhakar	5.89	2.14
Mr. Hari Menon	5.89	2.14

33 Related party transactions (continued)

33.2 Related party transactions during the year (continued)

The following table provides the total amount of transactions that have been entered into with related parties for the relevant financial year:

(Amount in Rs. Million)

Particulars	For the year ended 31 March 2022	For the year ended 31 March 2021
Remuneration to key managerial personnel		
Short term employee benefits*		
Mr. V. S. Sudhakar	10.86	7.23
Mr. Hari Menon	11.39	8.00
Mr. Vipul Parekh	1.33	8.00
Chethan Kumar M N	-	0.22
Sneha Singh	0.12	-
Amruta Poojari	0.45	0.38
Amortisation of Employee Stock Options Plan (The MSOP Plan A, B and C)		
Mr. V. S. Sudhakar	479.58	7.23
Mr. Hari Menon	479.58	8.00
Mr. Vipul Parekh	9.51	8.00

* Remuneration to Key managerial personnel does not include cost of long term retirement

benefits such as gratuity and compensated absences since provision for the same are based on actuarial valuation carried out for the Group as a whole.

33.3 Related party closing balances as on balance sheet date

(Amount in Rs. Million)

Particulars	For the year ended 31 March 2022	As at 31 March 2021
Receivable from other related parties		
Booker India Limited (formerly Booker India Private Limited)	0.00	-
Booker Satnam Wholesale Limited (formerly Booker Satnam Wholesale Private Limited)	0.12	-
NourishCo Beverages Ltd.	0.01	-
Roots Corporation Limited	0.13	-
Piem Hotels Limited	1.84	-
Titan Company Limited	2.93	-
United Hotels Limited	0.07	-
The Indian Hotels Company Limited	4.58	-
TRIL Infopark Limited	0.16	-
Tata Advanced Systems Limited	0.23	-
Tata Boeing Aerospace Limited (formerly Tata Aerospace Limited)	0.01	-
Voltas Limited	5.33	-

Tata Lockheed Martin Aerostructures Limited	0.03	-
Tata Electronics Private Limited (formerly TRIL Bengaluru Real Estate Four Private Limited)	0.93	-
Tata Sikorsky Aerospace Limited (formerly Tara Aerospace Systems Limited)	0.07	-
Tata SmartFoodz Limited	0.12	-
Tata Capital Financial Services Limited	0.02	-
Tata 1mg Healthcare Solutions Private Limited	0.12	-
NourishCo Beverages Ltd.	0.01	-
Tata Chemicals Limited	0.61	-
Tata 1mg Technologies Private Limited	1.27	-
Tata Digital Private Limited (formerly Tata Digital Limited)	28.98	-
	47.55	
Payable to other related parties		
Tata Consumer Products Limited (formerly Tata Global Beverages Limited)	157.94	-
Tata Teleservices Limited	0.33	-
Infiniti Retail Limited	0.03	-
Titan Company Limited	1.36	-
Tata Communications Limited	0.05	-

Tata Teleservices (Maharashtra) Limited	0.17	-
Amalgamated Plantations Private Limited	0.03	-
Tata Payments Limited	0.06	
	159.97	-
Loan from directors		
Mr. V. S. Sudhakar	-	351.98
Mr. Hari Menon	-	351.98
	-	703.96
Total	207.52	703.96

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

Disclosure of contingent liabilities [Table] **..(1)**

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

Classes of contingent liabilities [Axis]	Other contingent liabilities [Member]		Indemnity for guarantees given by bank [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of contingent liabilities [Abstract]				
Disclosure of contingent liabilities [Line items]				
Description of nature of obligation, contingent liabilities			Bank guarantee	Bank guarantee
Estimated financial effect of contingent liabilities	0	43.8	0	43.8

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	Yes	Yes

[610500] Notes - Events after reporting period

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

[612500] Notes - Share-based payment arrangements

Disclosure of terms and conditions of share-based payment arrangement [Table] **..(1)**

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

Types of share-based payment arrangements [Axis]	Column 1		Column 2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of terms and conditions of share-based payment arrangement [Abstract]				
Disclosure of terms and conditions of share-based payment arrangement [Line items]				
Description of share-based payment arrangement	Supermarket Grocery Employee Stock Option plan, 2013 (the 2013 plan)	Supermarket Grocery Employee Stock Option plan, 2013 (the 2013 plan)	Supermarket Grocery Employee Stock Option plan, 2014 (the 2014 plan)	Supermarket Grocery Employee Stock Option plan, 2014 (the 2014 plan)
Description of vesting requirements for share-based payment arrangement	Under the aforesaid plan, no share options have been granted to employees during the year 2017-18 and 2016-17.	Under the aforesaid plan, no share options have been granted to employees during the year 2017-18 and 2016-17.	One to four years of service from grant date	One to four years of service from grant date
Description of maximum term of options granted for share-based payment arrangement	Under the aforesaid plan, no share options have been granted to employees during the year 2017-18 and 2016-17.	Under the aforesaid plan, no share options have been granted to employees during the year 2017-18 and 2016-17.	4 Years	4 Years
Description of method of settlement for share-based payment arrangement	Under the aforesaid plan, no share options have been granted to employees during the year 2017-18 and 2016-17.	Under the aforesaid plan, no share options have been granted to employees during the year 2017-18 and 2016-17.	As per Plan	As per Plan
Date of grant of share-based payment arrangement	07/10/2013	07/10/2013	29/12/2014	29/12/2014

Disclosure of terms and conditions of share-based payment arrangement [Table] **..(2)**

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

Types of share-based payment arrangements [Axis]	Column 3		Column 4	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of terms and conditions of share-based payment arrangement [Abstract]				
Disclosure of terms and conditions of share-based payment arrangement [Line items]				
Description of share-based payment arrangement	Supermarket Grocery Employee Stock Option plan, 2018 (the 2018 plan)	Supermarket Grocery Employee Stock Option plan, 2018 (the 2018 plan)	Savis Employee Stock Option Scheme - 2016	Savis Employee Stock Option Scheme - 2016
Description of vesting requirements for share-based payment arrangement	One to four years of service from grant date	One to four years of service from grant date	25% upon completion of 1 year of service from grant date 75% evenly over next 12 quarters	25% upon completion of 1 year of service from grant date 75% evenly over next 12 quarters
Description of maximum term of options granted for share-based payment arrangement	4 Years	4 Years	25% upon completion of 1 year of service from grant date	25% upon completion of 1 year of service from grant date
Description of method of settlement for share-based payment arrangement	As per Plan	As per Plan	As per Plan	As per Plan
Date of grant of share-based payment arrangement	16/07/2018	16/07/2018	10/11/2016	10/11/2016
Number of instruments granted in share-based payment arrangement	0	69,600		

Disclosure of terms and conditions of share-based payment arrangement [Table] **..(3)**

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

Types of share-based payment arrangements [Axis]	Column 5	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of terms and conditions of share-based payment arrangement [Abstract]		
Disclosure of terms and conditions of share-based payment arrangement [Line items]		
Description of share-based payment arrangement	Supermarket Grocery Employee Stock Appreciation Rights Plan, 2018 (the 2018 SAR plan)	Supermarket Grocery Employee Stock Appreciation Rights Plan, 2018 (the 2018 SAR plan)
Description of vesting requirements for share-based payment arrangement	One to four years of service from grant date	One to four years of service from grant date
Description of maximum term of options granted for share-based payment arrangement	One to four years of service from grant date	One to four years of service from grant date
Description of method of settlement for share-based payment arrangement	As per Plan	As per Plan
Date of grant of share-based payment arrangement	16/07/2018	16/07/2018
Number of instruments granted in share-based payment arrangement	0	30,400

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of share-based payment arrangements [TextBlock]		
Whether there are any share based payment arrangement	Yes	Yes
Disclosure of terms and conditions of share-based payment arrangement [TextBlock]		
Disclosure of terms and conditions of share-based payment arrangement [Abstract]		
Disclosure of number and weighted average exercise prices of share options [TextBlock]		
Number of share options outstanding in share based payment arrangement [Abstract]		
Total changes of number of share options outstanding in share based payment arrangement	0	0
Number of share options outstanding in share-based payment arrangement at end of period	0	0
Weighted average exercise price of share options outstanding in share based payment arrangement [Abstract]		
Total changes of weighted average exercise price of share options outstanding in share-based payment arrangement	0	0
Weighted average exercise price of share options outstanding in share-based payment arrangement at end of period	0	0
Disclosure of number and weighted average exercise prices of other equity instruments [TextBlock]		
Number of other equity instruments outstanding in share based payment arrangement [Abstract]		
Number of other equity instruments granted in share-based payment arrangement	0	0
Total changes of number of other equity instruments outstanding in share-based payment arrangement	0	0
Weighted average exercise price of other equity instruments outstanding in share based payment arrangement [Abstract]		
Total changes of weighted average exercise price of other equity instruments outstanding in share-based payment arrangement	0	0
Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at end of period	0	0
Disclosure of indirect measurement of fair value of goods or services received, other equity instruments granted during period [TextBlock]		
Number of other equity instruments granted in share-based payment arrangement	0	0
Expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets [Abstract]		
Total expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets	0	0

[613000] Notes - Earnings per share

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of earnings per share [TextBlock]	Textual information (44) [See below]	
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -86.92	[INR/shares] -40.52
Total basic earnings (loss) per share	[INR/shares] -86.92	[INR/shares] -40.52
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -86.92	[INR/shares] -40.52
Total diluted earnings (loss) per share	[INR/shares] -86.92	[INR/shares] -40.52
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	0	0
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	0	0
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 0	[shares] 0
Adjusted weighted average shares	[shares] 0	[shares] 0

Textual information (44)

Disclosure of earnings per share [Text Block]

Loss per equity share

Basic and diluted loss per equity share (in Rs.)	(86.92)	(40.52)
Number of shares used in computing loss per equity share	11,97,23,890	10,19,67,527

[610900] Notes - First time adoption

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No
Disclosure of reconciliation of equity from previous GAAP to Ind AS [TextBlock]		
Equity as per Indian GAAP	0	0
Equity as per Ind AS	0	0
Disclosure of reconciliation of comprehensive income from previous GAAP to Ind AS [TextBlock]		
Comprehensive income as per Indian GAAP	0	0
Comprehensive income as per Ind AS	0	0
Disclosure of reconciliation of profit (loss) for the period from previous GAAP to Ind AS [TextBlock]		
Profit (loss) for the period as per Indian GAAP	0	0
Profit (loss) for the period as per Ind AS	0	0