FLIPKART INDIA 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	FLIPKART INDIA PRIVATE LIMITED	
Corporate identity number	U51909KA2011PTC060489	
Permanent account number of entity	AABCF8078M	
Address of registered office of company	Buildings Alyssa, Begonia & Clover, Embassy Tech Village, Outer Ring Road, Devarabeesanahalli Village Bengaluru Bangalore KA 560103 IN	
Type of industry	Commercial and Industrial	
Period covered by financial statements	01-04-2021 To 31-03-2022	01-04-2020 To 31-03-2021
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]	Column 1
	01/04/2021 to 31/03/2022
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	S.R. Batliboi & Associates LLP
Name of auditor signing report	Sumit Mehra
Firms registration number of audit firm	101049W/E300004
Membership number of auditor	096547
Address of auditors	12th Floor, "UB City" Canberra, Block No. 24, Vittal Mallya Road, Bengaluru – 560001, India Tel: +91 80 6648 9000
Permanent account number of auditor or auditor's firm	ACHFS9118A
SRN of form ADT-1	R01798719
Date of signing audit report by auditors	28/09/2022
Date of signing of balance sheet by auditors	28/09/2022

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 (1) [See below]
Whether companies auditors report order is applicable on company	No
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (1)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITOR'S REPORT

To the Members of Flipkart India Private Limited

Report on the Audit of the Consolidated Ind-AS Financial Statements

Opinion

We have audited the accompanying Consolidated Ind-AS Financial Statements of Flipkart India Private Limited (herein referred to as the "Company"), its associates and joint venture comprising of the Consolidated Balance Sheet as at March 31, 2022, the Consolidated Statement of Profit and Loss, including the Consolidated Statement of Other Comprehensive Income, the Consolidated Cash Flow Statement and the Consolidated Statement of Changes in Equity for the year then ended, and notes to these Consolidated Ind-AS Financial Statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as the "Consolidated Ind-AS Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Consolidated Ind-AS Financial Statements give the information required by the Companies Act, 2013, as amended (the "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 Company, its associates and joint venture as at March 31, 2022, their consolidated loss including consolidated other comprehensive income, their consolidated cash flows and the consolidated changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit of these Consolidated Ind-AS Financial Statements in accordance with the Standards on Auditing (SAs), as specified under Section 143(10) of the Act. Our responsibilities under these Standards are further described in the 'Auditor's Responsibilities for the Audit of these Consolidated Ind-AS Financial Statements' section of our Report. We are independent of the Company, its associates and joint venture in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of these Consolidated Ind-AS Financial Statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on these Consolidated Ind-AS Financial Statements.

Information Other than these Consolidated Ind-AS Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Director's Report but does not include these Consolidated Ind-AS Financial Statements and our Auditor's Report thereon.

Our opinion on these Consolidated Ind-AS Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of these Consolidated Ind-AS Financial Statements, our responsibility is to read the other information and, in doing so, consider whether such other information is materially inconsistent with these Consolidated Ind-AS 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.

Responsibilities of Management for these Consolidated Ind-AS Financial Statements

The Company's Board of Directors is responsible for the preparation and presentation of these Consolidated Ind-AS Financial Statements in terms of the requirements of the Act that give a true and fair view of the consolidated financial position, consolidated financial performance including other comprehensive income, consolidated cash flows and consolidated statement of changes in equity of the Company, its associates and joint venture in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind-AS) specified under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time).

The respective Board of Directors of the Company, its associates and joint venture are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company, its associates and joint venture and for preventing and detecting frauds and other irregularities; 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 the accuracy and completeness of the accounting records, relevant to the preparation and presentation of these Consolidated

Ind-AS 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 these Consolidated Ind-AS Financial Statements by the Board of Directors of the Company, as aforesaid.

In preparing these Consolidated Ind-AS Financial Statements, the respective Board of Directors of the Company, its associates and joint venture are responsible for assessing the ability of the Company, its associates and joint venture to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those respective Board of Directors of the Company, its associates and joint venture are also responsible for overseeing the financial reporting process of the Company, its associates and joint venture.

Auditor's Responsibilities for the Audit of these Consolidated Ind-AS Financial Statements

Our objectives are to obtain reasonable assurance about whether these Consolidated Ind-AS 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 Ind-AS Financial Statements.

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 these Consolidated Ind-AS 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 controls 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 Consolidated Ind-AS 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 management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company, its associates and joint venture to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in these Consolidated Ind-AS 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 Company, its associates and joint venture to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of these Consolidated Ind-AS Financial Statements, including the disclosures, and whether these Consolidated Ind-AS Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company, its associates and joint venture of which we are the independent auditors, to express an opinion on the Consolidated Ind-AS Financial Statements. We are responsible for the direction, supervision, and performance of the audit of the Financial Statements of such entities included in the Consolidated Ind-AS Financial Statements of which we are the independent auditors. For the other entities included in the Consolidated Ind-AS Financial Statements, which have been audited by other auditor, such other auditor remains responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Company and such other entities included in the Consolidated Ind-AS 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

We did not audit the Financial Statements and other financial information, in respect of 2 associates. The Consolidated Ind-AS Financial Statements include the Company's share of net loss of Rs.81 Million and other comprehensive Loss of Rs.1 Million for the year ended March 31, 2022, as considered in the Consolidated Ind-AS Financial Statements in respect of these 2 associates. Out of these 2 associates in respect of 1 associate, Financial Statements, other financial information

have been audited by other auditors and whose reports have been furnished to us by the Management. Our opinion on the

Consolidated Ind-AS Financial Statements, in so far as it relates to the amounts and disclosures included in respect of this associate, and our report in terms of sub-sections (3) of Section 143 of the Act, in so far as it relates to the aforesaid associate is based solely on the report of such other auditor.

Further in respect of 1 associate whose Financial Statements and other financial information have not been audited and whose unaudited Financial Statements, other unaudited financial information have been furnished to us by the Management. Our opinion, in so far as it relates amounts and disclosures included in respect of this associate and our report in terms of sub-sections (3) of Section 143 of the Act in so far as it relates to the aforesaid associate, is based solely on such unaudited Financial Statements and other unaudited financial information. In our opinion and according to the information and explanations given to us by the Management, these Financial Statements and other financial information are not material to the Company.

Our opinion above on the Consolidated Ind-AS Financial Statements, and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matter with respect to our reliance on the report of the other auditor for 1 associate and, the Financial Statements and other financial information for 1 associate as certified by the Management.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, based on our audit and on the consideration of report to us of the other auditors on separate Financial Statements and the other financial information of the associates incorporated in India, as noted in the 'Other Matter' paragraph we give in the "Annexure 1" a statement on the matter specified in paragraph 3(xxi) of the Order. This report does not include report on the Order of its joint venture (where we are the auditors) as the said report is not applicable to it.

2. As required by Section 143(3) of the Act, based on our audit of the Company and Financial Statements and other financial information of an associates which is audited by other auditor, as noted in the 'Other Matter' paragraph we report, to the extent applicable, that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid Consolidated Ind-AS Financial Statements.

(b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid Consolidated Ind-AS Financial Statements have been kept so far as it appears from our examination of those books;

(c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss including the Consolidated Statement of Other Comprehensive Income, the Consolidated Cash Flow Statement and the Consolidated Statement of Changes in Equity dealt with by this Report are in agreement with the books of account maintained for the purpose of preparation of these Consolidated Ind-AS Financial Statements;

(d) In our opinion, the aforesaid Consolidated Ind-AS Financial Statements comply with the Accounting Standards specified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time;

(e) On the basis of the written representations received from the Directors of the Company and its joint venture (where we are the auditors) as on March 31, 2022 taken on record by the Board of Directors of the respective companies, and the reports of the statutory auditors who are appointed under section 139 of the Act of associate company as noted in the 'Other Matter' paragraph, none of the Directors are disqualified as on March 31, 2022 from being appointed as a Director in terms of Section 164 (2) of the Act.

(f) With respect to the adequacy and the operating effectiveness of the internal financial controls with reference to these Consolidated Ind-AS Financial Statements of the Company refer to our separate report in "Annexure 2" to this report. This report does not include report on internal financial controls of one associate whose Financial Statements and other financial information have been audited by other auditor, upon which we have relied and 1 associate whose Financial Statements and financial information are unaudited, upon which we are unable to comment. This report also does not include report on the internal financial controls of one joint venture (where we are the auditors) as the said report on internal financial controls is not applicable to the joint venture basis the exemption available to the Company under MCA notification no. G.S.R. 583(E) dated June 13, 2017, read with corrigendum dated July 13, 2017 on reporting on internal financial controls.

(g) The provisions of Section 197 read with Schedule V of the Act are not applicable to the Company incorporated in India for the year ended March 31, 2022.

(h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us:

i. These Consolidated Ind-AS Financial Statements disclose the impact of pending litigations. Refer Note 22 of these Consolidated Ind-AS Financial Statements;

ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company during the year ended March 31, 2022;

iv. a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the note 36 to the Consolidated Ind-AS Financial Statements, 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 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, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

b) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the note 36 to the Consolidated Ind-AS Financial Statements, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, 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; and

c) Based on such audit procedures performed that have been 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 (a) and (b) contain any material misstatement.

v. No dividend has been declared or paid during the year by the Company.

For S.R. Batliboi & Associates LLP

Chartered Accountants

ICAI Firm Registration Number: 101049W/E300004

Sd/-

per Sumit Mehra

Partner

Membership Number: 096547

UDIN: 22096547AWCZMA7910

Place of Signature: Bengaluru

Date: September 28, 2022

Annexure 1 Referred to in paragraph under the heading "Report on other legal and regulatory requirements" of our report of even date

Re: Flipkart India Private Limited ("Company"), its associates and joint venture

In terms of the information and explanations sought by us and given by the Company and the books of account and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that:

(xxi) There are no qualifications or adverse remarks by the auditor in the Companies (Auditors Report) Order (CARO) reports of the Arvind Youth brand Private Limited included in the Consolidated Ind-AS Financial Statements. Accordingly, the requirement to report on clause 3(xxi) of the Order is not applicable to the Company.

The report of the following components included in the Consolidated Ind-AS financial statements has not been issued by their respective auditors till the date of our auditor's report.

S.No	Name	CIN	Subsidiary/ associate/ joint venture
1	63 Ideas Infolabs Private Limited	U51100KA2015PTC081330	Associate

For S.R. Batliboi & Associates LLP

Chartered Accountants

ICAI Firm Registration Number: 101049W/E300004

Sd/-

per Sumit Mehra

Partner

Membership Number: 096547

UDIN: 22096547AWCZMA7910

Place of Signature: Bengaluru

Date: September 28, 2022

Annexure 2

To the Independent Auditor’s Report of even date on these Consolidated Ind-AS Financial Statements of Flipkart India Private Limited

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)

We have audited the internal financial controls with reference to Consolidated Ind-AS Financial Statements of Flipkart India Private Limited (hereinafter referred to as the “Company”) as of March 31, 2022 in conjunction with our audit of the Consolidated Ind-AS Financial Statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

The Company’s Management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (“ICAI”). 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 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.

Auditor’s Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to these Consolidated Ind-AS Financial Statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) and the Standards on Auditing, as specified under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both issued by ICAI. 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 these Consolidated Ind-AS Financial Statements was 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 these Consolidated Ind-AS Financial Statements and their operating effectiveness. Our audit of internal financial controls with reference to Consolidated Ind-AS Financial Statements included obtaining an understanding of internal financial controls with reference to these Consolidated Ind-AS Financial Statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control 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 Financial Statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company’s internal financial controls with reference to these Consolidated Ind-AS Financial Statements.

Meaning of Internal Financial Controls With Reference to these Consolidated Ind-AS Financial Statements

A company's internal financial controls with reference to Consolidated Ind-AS Financial Statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Consolidated Ind-AS Financial Statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial controls with reference to Consolidated Ind-AS 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 Consolidated Ind-AS 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 Consolidated Ind-AS Financial Statements.

Inherent Limitations of Internal Financial Controls With Reference to Consolidated Ind-AS Financial Statements

Because of the inherent limitations of internal financial controls with reference to Consolidated Ind-AS 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 Ind-AS Financial Statements to future periods are subject to the risk that the internal financial control with reference to Consolidated Ind-AS Financial Statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, adequate internal financial controls with reference to Consolidated Ind-AS Financial Statements and such internal financial controls with reference to Consolidated Ind-AS Financial Statements were operating effectively as at March 31, 2022, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note issued by the ICAI.

For S.R. Batliboi & Associates LLP

Chartered Accountants

ICAI Firm Registration Number: 101049W/E300004

Sd/-

per Sumit Mehra

Partner

Membership Number: 096547

UDIN: 22096547AWCZMA7910

Place of Signature: Bengaluru

Date: September 28, 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	1	3	2
Goodwill	18	18	18
Other intangible assets	1	2	4
Non-current financial assets [Abstract]			
Non-current investments	9,922	4,154	
Loans, non-current	0	0	
Total non-current financial assets	9,922	4,154	
Other non-current assets	824	274	
Total non-current assets	10,766	4,451	
Current assets [Abstract]			
Inventories	61,642	55,633	
Current financial assets [Abstract]			
Current investments	0	0	
Trade receivables, current	51,268	26,396	
Cash and cash equivalents	39	767	
Loans, current	10,128	3,586	
Other current financial assets	2,818	4,407	
Total current financial assets	64,253	35,156	
Other current assets	34,353	27,432	
Total current assets	160,248	118,221	
Total assets	171,014	122,672	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	12.29121	9.789111	9.789111
Other equity	103,340	50,068	
Total equity attributable to owners of parent	103,352.29121	50,077.789111	
Non controlling interest	0	0	
Total equity	103,352.29121	50,077.789111	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	0	0	
Total non-current financial liabilities	0	0	
Provisions, non-current	0	0	
Other non-current liabilities	195	125	
Total non-current liabilities	195	125	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	5,113	7,097	
Trade payables, current	58,750	62,853	
Other current financial liabilities	1,032	347	
Total current financial liabilities	64,895	70,297	
Other current liabilities	2,329	2,042	
Provisions, current	243	130	
Total current liabilities	67,467	72,469	
Total liabilities	67,662	72,594	
Total equity and liabilities	171,014.29121	122,671.789111	

[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] -3,166	[INR/shares] -2,498	[INR/shares] -3,166	[INR/shares] -2,498
Total basic earnings (loss) per share	[INR/shares] -3,166	[INR/shares] -2,498	[INR/shares] -3,166	[INR/shares] -2,498
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] -3,166	[INR/shares] -2,498	[INR/shares] -3,166	[INR/shares] -2,498
Total diluted earnings (loss) per share	[INR/shares] -3,166	[INR/shares] -2,498	[INR/shares] -3,166	[INR/shares] -2,498

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	509,925	429,417
Other income	1,832	4,074
Total income	511,757	433,491
Expenses [Abstract]		
Cost of materials consumed	0	0
Purchases of stock-in-trade	538,786	476,299
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-6,009	-25,998
Employee benefit expense	6,274	3,850
Finance costs	1,415	816
Depreciation, depletion and amortisation expense	7	7
Other expenses	5,327	2,965
Total expenses	545,800	457,939
Profit before exceptional items and tax	-34,043	-24,448
Total profit before tax	-34,043	-24,448
Tax expense [Abstract]		
Total tax expense	0	0
Total profit (loss) for period from continuing operations	-34,043	-24,448
Share of profit (loss) of associates and joint ventures accounted for using equity method	-87	-8
Total profit (loss) for period	-34,130	-24,456
Profit or loss, attributable to owners of parent	-34,130	-24,456
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	-21	2
Other comprehensive income, net of tax, gains (losses) from investments in equity instruments	440	100
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, net of tax	-1	0
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	418	102
Total other comprehensive income that will be reclassified to profit or loss, net of tax	0	0
Total other comprehensive income	418	102
Other comprehensive income attributable to net of tax [Abstract]		
Other Comprehensive income, attributable to owners of parent	418	102
Other Comprehensive income, attributable to non-controlling interests	0	0
Total comprehensive income	-33,712	-24,354
Comprehensive income attributable to net of tax [Abstract]		
Comprehensive income, attributable to owners of parent	-33,712	-24,354
Comprehensive income, attributable to non-controlling interests	0	0
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	418	102
Other comprehensive income attributable to [Abstract]		
Other Comprehensive income, attributable to owners of parent	418	102
Other Comprehensive income, attributable to non-controlling interests	0	0
Total comprehensive income	-33,712	-24,354
Comprehensive income attributable to [Abstract]		
Comprehensive income, attributable to owners of parent	-33,712	-24,354
Comprehensive income, attributable to non-controlling interests	0	0
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -3,166	[INR/shares] -2,498

Total basic earnings (loss) per share	[INR/shares] -3,166	[INR/shares] -2,498
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -3,166	[INR/shares] -2,498
Total diluted earnings (loss) per share	[INR/shares] -3,166	[INR/shares] -2,498

[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]				
Balance at beginning of period (if restatement is applicable)	0	0		0
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy	0	0		0
Correction of prior period errors	0	0		0
Adjustments to equity for restatement	0	0		0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-34,130	-24,456		-34,130
Changes in comprehensive income components	419	102		419
Total comprehensive income	-33,711	-24,354		-33,711
Other changes in equity [Abstract]				
Other additions to reserves	87,071	0		87,071
Deductions to reserves [Abstract]				
Securities premium adjusted bonus shares	0	0		0
Securities premium adjusted writing off preliminary expenses	0	0		0
Securities premium adjusted writing off discount expenses issue shares debentures	0	0		0
Securities premium adjusted premium payable redemption preference shares debentures	0	0		0
Securities premium adjusted purchase own shares other securities under section 68	0	0		0
Other utilisation of securities premium if permitted	0	0		0
Other deductions to reserves	87	0		87
Total deductions to reserves	87	0		87
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0	0		0
Interim special dividend appropriation	0	0		0
Total interim dividend appropriation	0	0		0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0	0		0
Final special dividend appropriation	0	0		0
Total final dividend appropriation	0	0		0
Total dividend appropriation	0	0		0
Equity dividend tax appropriation	0	0		0
Other appropriations	0	0		0
Transfer to Retained earnings	0	0		0
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Appropriation towards bonus shares	0	0		0
Increase (decrease) through other contributions by owners, equity	0	0		0
Increase (decrease) through other distributions to owners, equity	0	0		0

Increase (decrease) through other changes, equity	0	0		0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0	0		0
Other changes in equity, others	0	0		0
Total other changes in equity	86,984	0		86,984
Total increase (decrease) in equity	53,273	-24,354		53,273
Other equity at end of period	103,341	50,068	74,422	103,341

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]		Share application money pending allotment [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]				
Balance at beginning of period (if restatement is applicable)	0		0	0
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy	0		0	0
Correction of prior period errors	0		0	0
Adjustments to equity for restatement	0		0	0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-24,456		0	0
Changes in comprehensive income components	102		0	0
Total comprehensive income	-24,354		0	0
Other changes in equity [Abstract]				
Other additions to reserves	0		0	0
Deductions to reserves [Abstract]				
Securities premium adjusted bonus shares	0		0	0
Securities premium adjusted writing off preliminary expenses	0		0	0
Securities premium adjusted writing off discount expenses issue shares debentures	0		0	0
Securities premium adjusted premium payable redemption preference shares debentures	0		0	0
Securities premium adjusted purchase own shares other securities under section 68	0		0	0
Other utilisation of securities premium if permitted	0		0	0
Other deductions to reserves	0		0	0
Total deductions to reserves	0		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0		0	0
Interim special dividend appropriation	0		0	0
Total interim dividend appropriation	0		0	0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0		0	0
Final special dividend appropriation	0		0	0
Total final dividend appropriation	0		0	0
Total dividend appropriation	0		0	0
Equity dividend tax appropriation	0		0	0
Other appropriations	0		0	0
Transfer to Retained earnings	0		0	0
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Appropriation towards bonus shares	0		0	0
Increase (decrease) through other contributions by owners, equity	0		0	0
Increase (decrease) through other distributions to owners, equity	0		0	0
Increase (decrease) through other changes, equity	0		0	0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0		0	0
Other changes in equity, others	0		0	0

Total other changes in equity	0		0	0
Total increase (decrease) in equity	-24,354		0	0
Other equity at end of period	50,068	74,422	0	0

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

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

Components of equity [Axis]	Share application money pending allotment [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]				
Balance at beginning of period (if restatement is applicable)		0	0	
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy		0	0	
Correction of prior period errors		0	0	
Adjustments to equity for restatement		0	0	
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		-34,130	-24,456	
Changes in comprehensive income components		419	102	
Total comprehensive income		-33,711	-24,354	
Other changes in equity [Abstract]				
Other additions to reserves		87,071	0	
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted		0	0	
Other deductions to reserves		87	0	
Total deductions to reserves		87	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation		0	0	
Interim special dividend appropriation		0	0	
Total interim dividend appropriation		0	0	
Final dividend appropriation [Abstract]				
Final equity dividend appropriation		0	0	
Final special dividend appropriation		0	0	
Total final dividend appropriation		0	0	
Total dividend appropriation		0	0	
Equity dividend tax appropriation		0	0	
Other appropriations		0	0	
Transfer to Retained earnings		0	0	
Total appropriations for dividend, dividend tax and retained earnings		0	0	
Appropriation towards bonus shares		0	0	
Increase (decrease) through other contributions by owners, equity		0	0	
Increase (decrease) through other distributions to owners, equity		0	0	
Increase (decrease) through other changes, equity		0	0	
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity		0	0	
Other changes in equity, others		0	0	
Total other changes in equity		86,984	0	
Total increase (decrease) in equity		53,273	-24,354	
Other equity at end of period	0	103,341	50,068	74,422

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

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

Components of equity [Axis]	Securities premium reserve [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]				
Balance at beginning of period (if restatement is applicable)	0	0		0
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy	0	0		0
Correction of prior period errors	0	0		0
Adjustments to equity for restatement	0	0		0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		-34,130
Changes in comprehensive income components	0	0		419
Total comprehensive income	0	0		-33,711
Other changes in equity [Abstract]				
Other additions to reserves	87,071	0		0
Deductions to reserves [Abstract]				
Securities premium adjusted bonus shares	0	0		
Securities premium adjusted writing off preliminary expenses	0	0		
Securities premium adjusted writing off discount expenses issue shares debentures	0	0		
Securities premium adjusted premium payable redemption preference shares debentures	0	0		
Securities premium adjusted purchase own shares other securities under section 68	0	0		
Other utilisation of securities premium if permitted	0	0		0
Other deductions to reserves	87	0		0
Total deductions to reserves	87	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0	0		0
Interim special dividend appropriation	0	0		0
Total interim dividend appropriation	0	0		0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0	0		0
Final special dividend appropriation	0	0		0
Total final dividend appropriation	0	0		0
Total dividend appropriation	0	0		0
Equity dividend tax appropriation	0	0		0
Other appropriations	0	0		0
Transfer to Retained earnings	0	0		0
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Appropriation towards bonus shares	0	0		0
Increase (decrease) through other contributions by owners, equity	0	0		0
Increase (decrease) through other distributions to owners, equity	0	0		0
Increase (decrease) through other changes, equity	0	0		0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0	0		0
Other changes in equity, others	0	0		0

Total other changes in equity	86,984	0		0
Total increase (decrease) in equity	86,984	0		-33,711
Other equity at end of period	276,014	189,030	189,030	-172,673

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

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

Components of equity [Axis]	**Retained earnings [Member]**		**Other retained earning [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]				
Balance at beginning of period (if restatement is applicable)	0		0	0
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy	0		0	0
Correction of prior period errors	0		0	0
Adjustments to equity for restatement	0		0	0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-24,456		-34,130	-24,456
Changes in comprehensive income components	102		419	102
Total comprehensive income	-24,354		-33,711	-24,354
Other changes in equity [Abstract]				
Other additions to reserves	0		0	0
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted	0		0	0
Other deductions to reserves	0		0	0
Total deductions to reserves	0		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0		0	0
Interim special dividend appropriation	0		0	0
Total interim dividend appropriation	0		0	0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0		0	0
Final special dividend appropriation	0		0	0
Total final dividend appropriation	0		0	0
Total dividend appropriation	0		0	0
Equity dividend tax appropriation	0		0	0
Other appropriations	0		0	0
Transfer to Retained earnings	0		0	0
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Appropriation towards bonus shares	0		0	0
Increase (decrease) through other contributions by owners, equity	0		0	0
Increase (decrease) through other distributions to owners, equity	0		0	0
Increase (decrease) through other changes, equity	0		0	0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0		0	0
Other changes in equity, others	0		0	0
Total other changes in equity	0		0	0
Total increase (decrease) in equity	-24,354		-33,711	-24,354
Other equity at end of period	-138,962	-114,608	-172,673	-138,962

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

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

Components of equity [Axis]	**Other retained earning [Member]**
	31/03/2020
Other equity [Abstract]	
Statement of changes in equity [Line items]	
Equity [Abstract]	
Changes in equity [Abstract]	
Other equity at end of period	-114,608

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 (2) [See below]

Textual information (2)

Disclosure of notes on changes in equity [Text Block]

Equity share capital

Year ended March 31, 2022	As at April 1, 2021	Changes in equity share capital during the year	As at March 31, 2022
Equity share capital (refer note 9)	10	2	12
	10	2	12

Other equity

Year ended March 31, 2022	Retained earnings	Securities premium	Total equity
Balance as at April 1, 2021	(1,38,962)	1,89,030	50,068
Comprehensive (loss) for the year			
(Loss) for the year	(34,130)	-	(34,130)
Gain on FVTOCI financial assets	440	-	440
Re-measurement (losses) on defined benefit plans	(21)	-	(21)
Total comprehensive (loss) for the year, net of tax	(33,711)	-	(33,711)
Securities premium on issue of equity shares	-	87,071	87,071
Cost pertaining to issue of shares		(87)	(87)

Balance as at March 31, 2022	(1,72,673)	2,76,013	1,03,341

Equity share capital

Year ended March 31, 2021	As at April 1, 2020	Changes in equity share capital during the year	As at March 31, 2021
Equity share capital (refer note 9)	10	-	10
	10	-	10

Other equity

Year ended March 31, 2021	Retained earnings	Securities premium	Total equity
Balance as at April 1, 2020	(1,14,608)	1,89,030	74,422
Comprehensive (loss) for the year			
(Loss) for the year	(24,456)	-	(24,456)
Gain on FVTOCI financial assets	100	-	100
Re-measurement gain on defined benefit plans	2	-	2
Total comprehensive (loss) for the year, net of tax	(24,354)	-	(24,354)
Balance as at the March 31, 2021	(1,38,962)	1,89,030	50,068

Securities premium is used to record the premium on issue of equity shares. The reserve can be utilised only for the limited purposes such as issuance of bonus shares in accordance with the provisions of the Companies Act, 2013.

There are no changes in the equity share capital and other equity due to prior year errors.

[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	-34,043	-24,448	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for decrease (increase) in inventories	-6,009	-25,997	
Adjustments for decrease (increase) in trade receivables, current	-24,882	-9,013	
Adjustments for decrease (increase) in other current assets	-7,218	-9,513	
Adjustments for decrease (increase) in other non-current assets	-1	0	
Adjustments for other financial assets, current	-455	1,259	
Adjustments for increase (decrease) in trade payables, current	-6,665	26,905	
Adjustments for increase (decrease) in other current liabilities	257	562	
Adjustments for depreciation and amortisation expense	7	7	
Adjustments for provisions, current	145	21	
Adjustments for provisions, non-current	49	16	
Adjustments for other financial liabilities, current	36	37	
Adjustments for unrealised foreign exchange losses gains	-79	-34	
Adjustments for share-based payments	2,645	1,593	
Other adjustments to reconcile profit (loss)	(A) 238	(B) 64	
Total adjustments for reconcile profit (loss)	-41,932	-14,093	
Net cash flows from (used in) operations	-75,975	-38,541	
Interest paid	-1,186	-742	
Interest received	-1,116	-3,520	
Income taxes paid (refund)	549	158	
Net cash flows from (used in) operating activities	-76,454	-41,477	
Cash flows from used in investing activities [Abstract]			
Cash flows used in obtaining control of subsidiaries or other businesses	5,416	3,705	
Proceeds from sales of property, plant and equipment	1	0	
Purchase of property, plant and equipment	4	4	
Proceeds from sales of investment property	51	3	
Cash advances and loans made to other parties	336,976	252,985	
Cash receipts from repayment of advances and loans made to other parties	330,435	280,072	
Interest received	3,141	2,297	
Net cash flows from (used in) investing activities	-8,768	25,678	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	87,073	0	
Proceeds from borrowings	397,205	218,184	
Repayments of borrowings	399,190	212,735	
Interest paid	507	929	
Other inflows (outflows) of cash	-87	0	
Net cash flows from (used in) financing activities	84,494	4,520	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-728	-11,279	
Net increase (decrease) in cash and cash equivalents	-728	-11,279	
Cash and cash equivalents cash flow statement at end of period	39	767	12,046

Footnotes

(A) Allowance for doubtful and bad debts and advances 296 Net gain on sale of current investments (51) Liabilities no longer required written back (7) (Gain) on sale of property, plant and equipment (0)

(B) Allowance for doubtful and bad debts and advances 91 Net gain on sale of current investments (3) Liabilities no longer required written back (25) (Gain) on sale of property, plant and equipment (0)

[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 (3) [See below]

Textual information (3)

Disclosure of significant accounting policies [Text Block]

1. Corporate information

Flipkart India Private Limited (herein after referred to as the Company) was incorporated on September 19, 2011 as a private limited company under the Companies Act, 1956. The registered office of the Company is located at Buildings Alyssa, Begonia & Clover, Embassy Tech Village, Outer Ring Road, Devarabeesanahalli Village, Bengaluru – 560103, Karnataka, India w.e.f. April 1, 2019. The holding company is Flipkart Private Limited, Singapore (formerly Flipkart Limited, Singapore) and the ultimate holding company is Walmart Inc., U.S.A.. The Company is engaged in B2B distribution of mobile, television, laptop, tablet, mobile accessory, footwear, clothing, grocery etc. During the year ended March 31, 2021, the Company had forayed into omnichannel business through its B2B marketplace.

The Consolidated Ind-AS Financial Statements were authorised for issue in accordance with a resolution by the Company's Board of Directors on September 28, 2022.

During the year-ended March 31, 2022, the Company has incurred losses of Rs. 34,131. The Company's ability to continue as going concern is dependent upon the success of operations and Company's ability to arrange funding from its operations. Based on commitment and letter of financial support received from Flipkart Private Limited, Singapore, the intermediate holding company, management is confident of meeting its operating and capital funding requirements in future. Accordingly, these Consolidated Ind-AS Financial Statements have been prepared on going conern basis.

1b. The associate(s) included in the Consolidated Ind AS Financial Statements are as under:

Name of the company	Country of Incorporation	Relationship	Proportion of ownership as at March 31, 2022	Proportion of ownership as at March 31, 2021	Date of acquisition/ Incorporation
Arvind Youth Brands Private Limited	India	Associate	23.75%	23.75%	July, 2020
63 Ideas Infolabs Private Limited*	India	Associate	12.43%	4.45%	Dec, 2021
Childrenite Private Limited	India	Joint Venture	50.00%	-	June, 2021

*Classified as an associate during the year (previously classified as an investment in equity instrument measured at FVTOCI)

2. Summary of Significant Accounting Policies

2.1 Basis of preparation and measurement

The Consolidated Ind-AS Financial Statements have been prepared in accordance with Indian Accounting Standards (Ind-AS) under the historical cost convention on the accrual basis, except for certain financial assets and liabilities measured at fair value (refer accounting policy regarding financial instruments) and the provisions of the Companies Act, 2013 (Act) (to the extent notified). The Ind-AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time.

The Consolidated Ind AS Financial Statements comprise of the Standalone Ind AS Financial Statements of the company and its Associate (the Company).

2.2 Basis of measurement

The Consolidated Ind-AS Financial Statements have been prepared on a historical cost and on accrual basis except for the following assets and liabilities which have been measured at fair value as required by relevant Ind-AS;

(i) Certain financial assets and liabilities measured at fair value (refer accounting policy regarding financial instrument),

(ii) The defined benefit asset/ (liability) are recognized as the present value of defined benefit obligation less fair value of plan assets.

2.3 Basis of Consolidation

The Consolidated Ind-AS Financial Statements are presented in Indian Rupees (INR or Rs.) and all values in the tables are reported in millions of Indian rupees (Rupees in millions ('Mn')) except share data, unless otherwise stated. Certain notes and disclosures in the Consolidated Ind-AS Financial Statements has been represented as Zero (0), where the absolute amount is below the rounding off norms adopted by the Company.

Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

Changes in the Company's interests in subsidiaries that do not result in a loss of control are accounted for as equity transactions, that is, as transactions with the owners in their capacity as owners. The carrying amount of the Company's interests and the non-controlling interests are adjusted to reflect the changes in their relative interests in the subsidiaries. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognized directly in equity and attributed to equity holders of the Parent.

When the Company ceases to have control (subsidiaries), exercise significant influence (associates) or exert joint control (joint ventures), any retained interest is remeasured to its fair value, with the change in the carrying value recognized in the statement of profit or loss. In addition, any amounts previously recognized in OCI in respect of de-consolidated entities are accounted for as if Company had directly disposed off related assets or liabilities.

2.4 Functional and Foreign currency

Functional and presentation currency

Management has determined the currency of the primary economic environment in which the entity resides in and operates as the functional currency. The functional currency of the Company is Indian Rupees (INR). The Consolidated Ind-AS Financial Statements have been presented in INR, as it best represents the operating business performance and underlying transactions.

Transactions and balances

Transactions in foreign currencies are measured in the functional currency of the Company and are recorded on initial recognition in the functional currency at exchange rates prevailing at the transaction dates. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the end of the reporting period.

Differences arising on settlement or translation of monetary items are recognized in the Consolidated Ind-AS Statement of Profit and Loss.

Non-monetary items that are measured in historical cost in a foreign currency are translated using the exchange rates as at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The gain or loss arising on translation of non-monetary items measured at fair value is treated in line with the recognition of the gain or loss on the change in fair value of the item (i.e., translation differences on items whose fair value gain or loss is recognized in Other Comprehensive Income (OCI) or Consolidated Ind-AS Statement of Profit and Loss are also recognized in OCI or Consolidated Ind-AS Statement of Profit and Loss, respectively).

2.5 Property, plant and equipment

(a) Recognition and measurement

All items of property, plant and equipment are initially measured at cost and subsequently it is measured at cost less accumulated depreciation and impairment losses, if any. Costs include expenditures directly attributable to acquisition of assets. The cost of an item of property, plant and equipment is recognized as an asset, if and only if, it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. When significant parts of property, plant and equipment are required to be replaced in intervals, the Company recognizes such parts as individual assets with specific useful lives and depreciation, respectively. Any subsequent cost incurred is recognized in the carrying amount of the property, plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in Consolidated Ind-AS Statement of Profit and Loss as incurred.

(b) Depreciation

The Company depreciates property, plant and equipment over the estimated useful life on a straight-line basis from the date the assets are available for use. Leasehold improvements are amortized over the estimated useful life or the lease period, whichever is lower.

Depreciation is not recorded on capital work-in-progress until construction and installation are complete and the asset is ready for its intended use.

The residual value, estimated useful life and method of depreciation of property, plant and equipment are reviewed at each financial year and adjusted prospectively, if appropriate. The estimated useful lives of assets are as follows:

Category of assets	Estimated useful life
Computers	3 years
Furniture and fixtures	5 years
Office equipment	5 years

The Company, based on technical assessment made by technical expert and management estimate, depreciates the certain items of plant and equipment over estimated useful lives which are different from the useful life prescribed in Schedule II to the Act. The management believes that these estimated useful lives are realistic and reflect fair approximation of the period over which the assets are likely to be used.

The carrying values of property, plant and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable.

An item of plant and equipment is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss on de-recognition of the asset is included in the Consolidated Ind-AS Statement of Profit and Loss in the year the asset is derecognized.

Advances 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 assets not ready to use before such date are disclosed under ‘Capital work-in-progress’. Subsequent expenditures relating to property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the Company and the cost of the item can be measured reliably. Repairs and maintenance costs are recognized in the Consolidated Ind-AS Statement of Profit and Loss when incurred. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Consolidated Ind-AS Statement of Profit and Loss.

2.6 Goodwill and Intangible assets

Goodwill

Goodwill represents the excess of the purchase price over the fair value of the identifiable assets and liabilities acquired in a business combination. If the excess is negative, a bargain purchase gain is recognized immediately in OCI and accumulated in equity as capital reserve.

Goodwill is tested for impairment at least annually and when events occur or changes in circumstances indicate that the recoverable amount of the cash generating unit is less than its carrying value. The goodwill impairment test is performed at the level of cash-generating unit or Company's of cash-generating units which represent the lowest level at which goodwill is monitored for internal management purposes.

Where the recoverable amount of the cash-generating unit is less than the carrying amount, an impairment loss is recognized in Consolidated Ind-AS Statement of Profit and Loss. Impairment losses recognized for goodwill are not reversed in subsequent periods.

Intangible assets

Intangible assets acquired separately are measured on initial recognition at cost. Intangible assets acquired in business combination are measured at fair value as at the date of acquisition. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and impairment losses, if any. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is recognized in the Consolidated Ind-AS Statement of Profit and Loss when it is incurred.

Subsequent expenditures are capitalized only when they increase the future economic benefits embodied in the specific asset to which they relate.

Intangible assets with indefinite useful lives or not yet available are not amortized, but instead tested for impairment annually. Intangible assets with finite lives are amortized over the estimated useful life. The amortization period and the

amortization method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period. The amortization expense on intangible assets with finite lives is recognized in the Consolidated Ind-AS Statement of Profit and Loss in the expense category consistent with the nature of the intangible assets.

Gains or losses arising from de-recognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the Consolidated Ind-AS Statement of Profit and Loss when the asset is derecognized.

The useful lives of the intangible assets assessed by the management are as follows and these amortized on a straight line basis over the period of the assets:

Category of assets	Estimated useful life
Computer software	3 years

2.7 Inventories

Inventories are stated at the lower of cost or net realizable value. Costs include purchase costs and other costs incurred in bringing the inventories to their present location and condition. Inventories are primarily accounted for using first-in first-out basis.

Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs necessary to make the sale.

Where necessary, allowance is provided for damaged, obsolete and slow moving items to adjust the carrying value of inventories to the lower of cost and net realizable value.

2.8 Financial Instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Financial instruments in the form of financial assets and financial liabilities are generally presented separately. Financial instruments are recognized on these balance sheet when the Company becomes a party to the contractual provisions of the instrument.

Upon initial recognition, financial instruments are measured at fair value. Transaction costs directly attributable to the acquisition or issue of financial instruments are recognized in determining the carrying amount, if it is not classified as at fair value through profit or loss. Subsequently, financial instruments are measured according to the category in which they are classified.

Financial assets are classified into following categories:

- Financial assets carried at amortized cost

- Financial assets fair valued through other comprehensive income (FVTOCI)

- Financial assets at fair value through profit or loss (FVTPL)

Financial liabilities are classified into financial liabilities at fair value through profit or loss and other financial liabilities.

Transaction costs are apportioned between the liability, derivative and equity components of the convertible preference shares based on the allocation of proceeds to the liability, derivative and equity components when the instruments are initially recognised. Equity component are accounted for as a deduction from equity net of tax benefit, financial liabilities measured at amortised cost are included in the calculation of the amortised cost using effective interest method and financial liabilities measured at FVTPL are recognised in the Consolidated Ind-AS statement of profit or loss as they are incurred.

Financial assets

Financial assets primarily comprise of trade receivables, loan and receivables, cash and bank balances and marketable securities and investments.

Subsequent measurement

The subsequent measurement of financial assets depends on their classification as follows:

Financial assets carried at amortized cost

A financial asset is subsequently measured at amortized cost if it meets both the following criteria:

(i) the asset is held within a business model whose objective is to hold the asset to collect contractual cash flows, and

(ii) the contractual terms of the financial assets give rise on a specified date to cash flows that are solely payments of principal and interest on the principal outstanding.

Financial assets at fair value through other comprehensive income (FVTOCI):

A financial asset is subsequently measured at fair value through other comprehensive income if it meets both the following criteria:

(i) the asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets, and

(ii) 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.

Further, in cases where the Company has made an irrevocable election based on its business model, for its investments which are classified as equity instruments, the subsequent changes in fair value are recognized in other comprehensive income. For Financial assets at FVTOCI, all fair value changes in the instruments excluding dividends, are recognized in OCI and is never recycled to Consolidated Ind-AS Statement of Profit and Loss, even on sale of the instrument. Interest income earned on FVTOCI instruments are recognized in Consolidated Ind-AS Statement of Profit and Loss.

Financial assets at fair value through profit or loss (FVTPL) :

A financial asset which does not meet the amortized cost or FVTOCI criteria is measured as FVTPL. Financial assets at FVTPL are measured at fair value at the end of each reporting period, with any gains or losses on re-measurement recognized in Consolidated Ind-AS Statement of Profit and Loss. The gain or loss on disposal is recognized in Consolidated Ind-AS Statement of Profit and Loss. Interest income earned on FVTPL instruments are recognized in Consolidated Ind-AS Statement of Profit and Loss.

Financial liabilities:

Financial liabilities primarily include trade payables, borrowings, derivative financial liabilities and other liabilities.

Financial liabilities measured at amortized cost

After initial recognition, financial liabilities are subsequently measured at amortized cost using the effective interest method, except for contingent considerations recognized in a business combination which is subsequently measured at FVTPL. For trade and other payables, the carrying amounts approximate fair value due to the short term maturity of these instruments.

Compound financial instruments

Compound financial instruments have both a financial liability and an equity component from the issuer’s perspective. The components are defined based on the terms of the financial instrument and presented and measured separately according to their substance. At initial recognition of a compound financial instrument, the financial liability component is recognized at fair value and the residual amount is allocated to equity.

Derivative financial instruments

All derivatives are recognized initially at fair value on the date a derivative contract is entered into and subsequently re-measured at fair value. Embedded derivatives are separated from the host contract and accounted for separately if they are not closely related to the host contract. The Company measures all derivative financial instruments based on fair values derived from market prices of the instruments or from option pricing models, as appropriate. Changes in the fair value of any derivative instruments that do not qualify for hedge accounting are recognized immediately in the Consolidated Ind-AS Statement of Profit and Loss, except for derivatives that are highly effective and qualify for cash flow or net investment hedge accounting.

The Company uses foreign exchange forward contracts to manage some of its transaction exposures. The foreign exchange forward contracts are not designated as cash flow hedges and are entered into for periods consistent with foreign currency exposure of the underlying transactions.

Financial Guarantee

A financial guarantee contract is a contract that requires the Company to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payment when due in accordance with the terms of a debt instrument.

Financial guarantee contracts are recognized initially as a liability at fair value, adjusted for transaction costs that are directly attributable to the issuance of the guarantee. Subsequently it is measured at the higher of:

(i) the amount of the loss allowance determined in accordance Expected Credit Loss model, and

(ii) the amount initially recognized less, when appropriate, the cumulative amount of income recognized in accordance with the principles of Ind-AS 18.

De-recognition of financial assets and liabilities

The Company derecognizes a financial asset only when the contractual rights to the cash flows from the asset expires or it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity. If the

Company neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the Company recognizes its retained interest in the asset and an associated liability for amounts it may

have to pay. If the Company retains substantially all the risks and rewards of ownership of a transferred financial asset, the Company continues to recognize the financial asset and also recognizes a collateralized borrowing for the proceeds received.

On de-recognition of a financial asset measured at amortized cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognized in the Consolidated Ind-AS Statement of Profit and Loss. In addition, on de-recognition of an investment in a debt instrument classified as at FVTOCI, the cumulative gain or loss previously accumulated in the investments revaluation reserve is reclassified to Consolidated Ind-AS Statement of Profit and Loss. In contrast, on de-recognition of an investment in equity instrument which the Company has elected on initial recognition to measure at FVTOCI, the cumulative gain or loss previously accumulated in the investments revaluation reserve is not reclassified to Consolidated Ind-AS Statement of Profit and Loss, but is transferred to retained earnings.

The Company derecognizes financial liabilities when, and only when, the Company's obligations are discharged, cancelled or they expire. The difference between the carrying amount of the financial liability derecognized and the consideration paid and payable, including any non-cash assets transferred or liabilities assumed, is recognized in the Consolidated Ind-AS Statement of Profit and Loss.

Offsetting of financial instruments

Financial assets and financial liabilities are offset with the net amount reported in this Balance Sheet only if there is a current enforceable legal right to offset the recognized amounts and an intent to settle on a net basis, or to realize the assets and settle the liabilities simultaneously.

2.9 Impairment

Financial assets

Ind-AS 109 requires the Company to record expected credit losses on all of its debt securities, loans and receivables, either on a 12-month or life time expected credit losses. The Company recognizes loss allowances using the Expected Credit Loss (ECL) model for the financial assets which are not fair valued through profit or loss. Loss allowance for trade receivable with no significant financing component is measured at an amount equal to life time ECL. For all other financial assets, ECL are measured at an amount equal to 12-month ECL, unless there is a significant increase in the credit risk from initial recognition in which case those are measured at lifetime ECL. The amount of expected credit losses (or reversal) that is required to adjust the loss allowance at the reporting date to the amount that is required to be recognized is recognized as an impairment gain or loss in Consolidated Ind-AS Statement of Profit and Loss.

Non - financial assets

The Company assesses whether there are any indicators of impairment for all non-financial assets at each reporting date. Goodwill and intangible assets with indefinite economic lives are tested for impairment annually and at other times when such indicators exist.

An asset's recoverable amount is the higher of an asset's or cash-generating unit's fair value less costs of disposal and its value in use and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or Company's of assets. Where the carrying amount of an asset or cash-generating unit exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account, if available. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples or other available fair value indicators.

Other non-financial assets are tested for impairment when there are indicators that the carrying amounts may not be recoverable.

2.10 Cash and cash equivalents

Cash and cash equivalents comprise cash at banks and on hand, demand deposits, and short-term, highly liquid investments that are readily convertible to known amount of cash and which are subject to an insignificant risk of changes in value.

For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and cash equivalent, as defined above, net of outstanding bank overdrafts as they are considered an integral part of the Company’s cash management.

2.11 Restricted Cash

Cash that is restricted as to withdrawal for use or pledged as security is reported separately under other assets, and is not included in the total cash and cash equivalents in the statements of cash flows and cash and cash equivalents in these balance sheet. The Company’s restricted cash mainly represents (a) the secured deposits held in designated bank accounts for which Bank Guarantee have been issued/utilized; (b) time deposits that are pledged for outstanding short-term loan and borrowings.

2.12 Provisions

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and the amount of the obligation can be estimated reliably.

The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. The expense relating to a provision is presented in the Consolidated Ind-AS Statement of Profit and Loss net of any reimbursement.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost. The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation.

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognized as an asset, if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

2.13 Employee benefits

Defined benefit plan

In accordance with applicable laws in India, the Company provides for gratuity, a defined benefit retirement plan (the Gratuity Plan) for every employee who has completed 5 years or more of service on departure at 15 days salary (last drawn salary). The Gratuity Plan provides for a lump sum payment to eligible employees at retirement, death, incapacitation or termination of employment based on last drawn salary and tenure of employment with the Company. Liabilities with regard to the Gratuity Plan are determined by actuarial valuation on the reporting date using projected unit credit method. The gratuity scheme is not funded.

The cost of providing benefits under the defined benefit plan is determined using the projected unit credit method. Re-measurements, comprising of actuarial gains and losses, the effect of the asset ceiling, excluding net interest and the return on plan assets (excluding net interest), are recognised immediately in these balance sheet with a corresponding debit or credit to retained earnings through other comprehensive income in the period in which they occur. Re-measurements are not reclassified to Consolidated Ind-AS Statement of Profit and Loss in subsequent periods.

Past service costs are recognised in Consolidated Ind-AS Statement of Profit and Loss on the earlier of:

- The date of the plan amendment or curtailment, and

- The date that the Company recognizes restructuring-related costs

Net interest is calculated by applying the discount rate to the net defined benefit liability or asset. The Company recognises the following changes in the net defined benefit obligation under employee benefit expenses' in Consolidated Ind-AS Statement of Profit and Loss.

Service costs comprising current service costs, past-service costs, gains and losses on curtailments and non-routine settlements.

All actuarial gains and losses are immediately recognized in other comprehensive income, net of taxes, if any, and permanently excluded from Consolidated Ind-AS Statement of Profit and Loss.

Defined contribution plan

The Company makes contributions to the Provident Fund scheme, a defined contribution benefit scheme. These contributions are deposited with Government administered fund and recognized as an expense in the period in which the related service is performed. There is no further obligation on the Company on this defined contribution plan.

Compensated Absences

Employee entitlements to annual leave are recognised as a liability when they accrue to the employees. The estimated liability for leave is recognised for services rendered by employees up to the end of the reporting period.

Accumulated leave, which is expected to be utilized within the next 12 months, is treated as short-term employee benefit. The Company measures the expected cost of such absences as the additional amount that it expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The Company treats accumulated leave expected to be carried forward beyond twelve months, as long-term employee benefit for measurement purposes. Such long-term compensated absences are provided for based on the actuarial valuation using the projected unit credit method at the year-end. Actuarial gains/losses are immediately taken to the Consolidated Ind-AS Statement of Profit and Loss and are not deferred. The Company presents the entire leave as a current liability in these balance sheet, since it does not have an unconditional right to defer its settlement for 12 months after the reporting date.

Share based payments

Flipkart Private Limited, Singapore (Holding Company) operates ESOP for its group entities which has equity settled and cash settled components. The Company recognises the cost and corresponding liability based on the advice received from Flipkart Private Limited, Singapore.

Equity settled transactions

The cost of equity settled share-based payment transactions with employees is measured by reference to the fair value of the options using option pricing model at the date on which the options are granted which takes into account market conditions and non-vesting conditions

Cash settled transactions

The cost of cash settled share-based payment transactions is measured initially and at each reporting date up to and including the settlement date, with changes in fair value recognised in employee benefits expense.

The fair value is expensed over the period until the vesting date with recognition of corresponding liability to pay the Holding Company.

2.14 Revenue from contracts with customers

Revenue is recognised upon transfer of control of promised products or services to customers in an amount that reflects the consideration the Company expect to receive in exchange for those products or services.

Revenue is measured based on the amount of consideration that the Company expect to receive, reduced by estimates for return allowances and rebates. Revenue also excludes any amounts collected on behalf of third parties, including sales and goods and services tax.

The Company accounts for volume discounts and pricing incentives to customers as a reduction of revenue. The Company provide incentives to customers in the form of discounts on items sold.

The Company may provide refunds/credits to customers on sales return. Refunds/credits are accounted for as variable consideration at contract inception when estimating the amount of revenue to be recognised when a performance obligation is satisfied to the extent that it is probable that a significant reversal of revenue will not occur and updated as additional information becomes available.

Refunds/credits are recorded as reduction of revenue. The Company estimate our refund liabilities using historical refund experience. The Company assess the trends that could affect our estimates on an ongoing basis and adjust the refund liability calculations if it appears that changes in circumstances, including changes to our refund policies or general economic conditions, may cause future refunds to differ from our initial estimates.

Right of return asset represents the Company’s right to recover the goods expected to be returned by customers. The asset is measured at the former carrying amount of the inventory, less any expected costs to recover the goods, including any potential decreases in the value of the returned goods. The Company updates the measurement of the asset recorded for any revisions to its expected level of returns, as well as any additional decreases in the value of the returned products.

Revenues in excess of invoicing, which are dependent upon both performance and passage of time, are classified as contract assets (which the Company refer as unbilled revenue) while invoicing in excess of revenues are classified as contract liabilities (which the Company refer to as unearned revenues).

Contract modifications are accounted for when additions, deletions or changes are approved either to the contract scope or contract price. The accounting for modifications of contracts involves assessing whether the performance obligation added to an existing contract are distinct and whether the pricing is at the Consolidated selling price. Performance obligation added that are not distinct are accounted for on a cumulative catch up basis, while those that are distinct are accounted for prospectively, either as a separate contract, if the additional performance obligation are priced at the Consolidated selling price, or as a termination of the existing contract and creation of a new contract if not priced at the Consolidated selling price.

The following is a description of principal activities from which the Company generates its revenue:

Sale of traded goods

Revenue from sale of goods is recognised when control of the goods is transferred to the resellers, which generally happens upon delivery to the resellers. Certain of the Company’s customers are offered volume discounts based on the targets achieved. In accounting for these volume discounts, the Company records the estimated volume discount as a reduction of revenue as sales take place throughout the year.

Rendering of services

Income from B2B marketplace services

The Company's B2B marketplace service generates revenue primarily from transaction fee paid by vendors in marketplace. Revenue related to transaction fees and any related fulfilment fees earned from these arrangements are recognised when the services are rendered, which generally happens at the time underlying sales has been concluded.

Income from logistics services

Income from logistics services include shipping services. Revenue from shipping services is recognised over the period when the products are delivered to the end customers.

Interest income

Interest income is recognised using the effective interest method. Effective interest is the rate that exactly discounts the estimated future cash receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the net carrying amount of the financial asset. Interest income is included in finance income in the Consolidated Ind-AS Statement of Profit and Loss. Finance income primarily comprises of interest income on fixed deposits, changes in fair value and gains/(losses) on disposal of financial instruments classified as FVTPL.

2.15 Finance cost

Finance expenses comprise interest cost on borrowings. Borrowing costs that are directly attributable to a qualifying asset are capitalized as part of cost of the asset. All other borrowing cost are expensed in the period in which they occur, using the effective interest method.

2.16 Direct Taxes

Income tax comprises current and deferred tax. Income tax expense is recognized in the Consolidated Ind-AS Statement of Profit and Loss except to the extent it relates to a business combination, or items directly recognized in equity or in OCI.

Current income tax

Current income tax for the current and prior periods are measured at the amount expected to be recovered from or paid to the taxation authorities based on the taxable income for the period. The tax rates and tax laws used to compute the current tax amount are those that are enacted or substantively enacted by the reporting date and applicable for the period. The Company offsets current tax assets and current tax liabilities, where it has a legally enforceable right to set off the recognized amounts and where it intends either to settle on a net basis, or to realize the asset and liability simultaneously.

Current income tax relating to items recognized outside profit or loss is recognized outside Consolidated Ind-AS Statement of Profit and Loss (either in other comprehensive income or equity). Current tax items are recognized in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation, and it establishes provisions where appropriate.

Deferred tax

Deferred income tax is recognized using the balance sheet approach. Deferred income tax assets and liabilities are recognized for deductible and taxable temporary differences arising between the tax base of assets and liabilities and their carrying amount in financial statements, except when the deferred income tax arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and affects neither accounting nor taxable profits or loss at the time of the transaction. Deferred income tax assets are recognized to the extent it is probable that taxable profit will be available against which the deductible temporary differences and the carry forward of unused tax credits and unused tax losses can be utilized.

The carrying amount of deferred income tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be utilized. Deferred income tax assets and liabilities are measured at the tax rates that are expected to apply in the period when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting period.

Deferred tax relating to items recognized outside Consolidated Ind-AS Statement of Profit and Loss are recognized in correlation to the underlying transaction either in other comprehensive income or directly in equity.

The Company offsets deferred income tax assets and liabilities, where it has a legally enforceable right to offset current tax assets against current tax liabilities, and they relate to taxes levied by the same taxation authority on either the same taxable entity, or on different taxable entities where there is an intention to settle the current tax liabilities and assets on a net basis or their tax assets and liabilities will be realized simultaneously.

2.17 Contingencies

A contingent liability is:

A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company; or A present obligation that arises from past events but is not recognized because:

(i) It is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or

(ii) The amount of the obligation cannot be measured with sufficient reliability.

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company.

Contingent liabilities and assets are not recognized on these balance sheet of the Company, except for contingent liabilities assumed in a business combination that are present obligations arising from past events and which the fair values can be reliably determined.

2.18 Earnings per share

Basic earnings per share is computed by dividing the profit / (loss) attributable to ordinary equity holders of the Company by weighted average number of equity shares outstanding during the period adjusted for treasury shares held, if any. Diluted earnings per share is computed by dividing the profit / (loss) attributable to ordinary equity holders of the Company using the weighted-average number of equity shares considered for deriving basic earnings per share and weighted average number of dilutive equivalent shares outstanding during the period, except where the results would be anti-dilutive. Dilutive potential shares are deemed converted at the beginning of the period, unless issued at later date.

2.19 Fair value measurement

A number of financial instruments are measured at fair value as of each reporting date after initial recognition. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest by using quoted market rates, discounted cash flow analyses and other appropriate valuation models. The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data is available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs. All assets and liabilities for which fair values are being measured or disclosed in these Consolidated Ind-AS Financial Statements are categorized within the fair value hierarchy, described as follows:

• Level 1– This level of hierarchy includes financial assets that are measured by reference to quoted prices (unadjusted) in active markets for identical assets or liabilities.

• Level 2 – This level of hierarchy includes financial assets and liabilities, measured using inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices); and

• Level 3 – This level of hierarchy includes financial assets and liabilities measured using inputs that are not based on observable market data (unobservable inputs). Fair values are determined in whole or in part, using a valuation model based on assumptions that are neither supported by prices from observable current market transactions in the same instrument nor are they based on available market data.

2.20 Cash flow statement

Cash flows are reported using the indirect method, whereby profit/(loss) for the period is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated.

As per the amendment to Ind-AS 7, applicable with effect from April 1, 2017, the Company provides disclosures that enable users of financial statements to evaluate changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes, suggesting inclusion of a reconciliation between the opening and closing balances in these balance sheet for liabilities arising from financing activities, to meet the disclosure requirement. The Company has provided the information for the current year in Note 12 (i).

2.21 Current and non-current classification

The Company presents assets and liabilities in the the balance sheet based on current and non-current classification. An asset/liability is classified as current when:

- It is expected to be realized or consumed/settled in the Company’s normal operating cycle.

- It is held primarily for trading.

- It is expected to be realized within twelve months after the reporting period.

- If it is cash or cash equivalent, unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period, or

- The Company has no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

Any asset/liability not conforming to the above is classified as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

The operating cycle is the time between the acquisition of asset for processing and their realisation in cash and cash equivalents. The Company has identified twelve months as its operating cycle.

2.22 Investment in equity accounted investees

An associate is an entity over which the Company has significant influence. Significant influence is the power to participate in the financial and operating policy decisions of the investee, but is not control or joint control over those policies.

A joint venture is a type of joint arrangement whereby the parties that have joint control of the arrangement have rights to the net assets of the joint venture. Joint control is the contractually agreed sharing of control of an arrangement, which exists only when decisions about the relevant activities require the unanimous consent of the parties sharing control.

An interest in an associate or joint venture is accounted for using the equity method from the date in which the investee becomes an associate or a joint venture and are recognized initially at cost. Under the equity method, the investment in an associate or a joint venture is initially recognized at cost. Subsequently, the carrying amount of the investment is adjusted to recognize changes in the Company's share of net assets of the associate or joint venture since the acquisition date. Goodwill relating to the associate or joint venture is included in the carrying amount of the investment and is neither amortized nor individually tested for impairment.

The Consolidated Statement of Profit or Loss reflects the Company's share of the results of operations of the associate or joint venture. Any change in OCI of those investees is presented as part of the Company's OCI. In addition, when there has been a change recognised directly in the equity of the associate, the Company recognises its share of any changes, when applicable, in the statement of changes in equity. Unrealised gains and losses resulting from transactions between the Company and the associate are eliminated to the extent of the interest in the associate.

The financial statements of the associate are prepared for the same reporting period as the Company. When necessary, adjustments are made to bring the accounting policies in line with those of the Company.

After application of the equity method, the Company determines whether it is necessary to recognise an impairment loss on its investment in its associate. At each reporting date, the Company determines whether there is objective evidence that the investment in the associate is impaired. If there is such evidence, the Company calculates the amount of impairment as the difference between the recoverable amount of the associate and its carrying value, and then recognises the loss within 'Share of loss of equity accounted investees' in the Consolidated Statement of Profit or Loss.

Upon loss of significant influence over the associate or joint control over the joint venture, the Company measures and recognises any retained investment at its fair value. Any difference between the carrying amount of the associate or joint venture upon loss of significant influence or joint control and the fair value of the retained investment and proceeds from disposal is recognised in the consolidated statement of profit or loss.

3.1 Significant accounting estimates and judgements

The preparation of the Company's Consolidated Ind-AS Financial Statements in conformity with Ind-AS requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities at the reporting period. Actual results may differ from those estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods. In particular, information about significant areas of estimation, uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amounts recognized in the financial statements are included in the following notes:

(a) Allowance for Inventory obsolescence

Allowance for inventory obsolescence is estimated based on the best available facts and circumstances, including but not limited to, the inventories' own physical conditions, their market selling prices, and estimated costs to be incurred for their sales. The allowances are re-evaluated and adjusted as additional information received affects the amount estimated.

(b) Impairment of non-financial assets

Impairment exists when the carrying value of an asset or cash generating unit exceeds its recoverable amount, which is the higher of its fair value less costs of disposal and its value in use. The fair value less costs of disposal calculation is based on available data from binding sales transactions in an arm's length transaction of similar assets or observable market prices less incremental costs for disposing the asset. The value in use calculation is based on a discounted cash flow model. The cash flows are derived from the budget for the next ten years and do not include restructuring activities that the Company is not yet committed to or significant future investments that will enhance the asset's performance of the cash generating unit being tested. The recoverable amount is most sensitive to the discount rate used for the discounted cash flow model as well as the expected future cash inflows and the growth rate used for extrapolation purposes.

(c) Expected credit losses on financial assets

On application of Ind-AS 109, the impairment provisions of financial assets are based on assumptions about risk of default and expected timing of collection. The Company uses judgment in making these assumptions and selecting the inputs to the impairment calculation, based on the Company's past history, customer's credit-worthiness, existing market conditions

as well as forward looking estimates at the end of each reporting period.

(d) Other estimates

The preparation of Consolidated Ind-AS Financial Statements involves estimates and assumptions that affect the reported amount of assets, liabilities, disclosure of contingent liabilities at the date of Consolidated Ind-AS Financial Statements and the reported amount of revenues and expenses for the reporting period. Specifically, the Company estimates the un-collectability of accounts receivable by analysing historical payment patterns, customer concentrations, customer credit-worthiness and current economic trends. If the financial condition of a customer deteriorates, additional allowances may be required.

3.2 New and amended standards and interpretations

i) Amendments to Ind AS 103 Business Combinations

The amendment to Ind AS 103 Business Combinations clarifies that to be considered a business, an integrated set of activities and assets must include, at a minimum, an input and a substantive process that, together, significantly contribute to the ability to create output. Furthermore, it clarifies that a business can exist without including all of the inputs and processes needed to create outputs.

These amendments are applicable to business combinations for which the acquisition date is on or after the beginning of the first annual reporting period beginning on or after the 1 April 2020 and to asset acquisitions that occur on or after the beginning of that period. This amendment had no impact on the Consolidated Ind-AS Financial Statements of the Company.

ii) Amendments to Ind AS 105, Ind AS 16 and Ind AS 28

The definition of Recoverable amount is amended such that the words the higher of an asset's fair value less costs to sell and its value in use are replaced with higher of an asset's fair value less costs of disposal and its value in use. The consequential amendments are made in Ind AS 105, Ind AS 16 and Ind AS 28.

These amendments had no impact on the Consolidated Ind-AS Financial Statements of the Company.

(iii) Interest Rate Benchmark Reform – Phase 2: Amendments to Ind AS 109, Ind AS 107, Ind AS 104 and Ind AS 116

The amendments provide temporary reliefs which address the financial reporting effects when an interbank offered rate (IBOR) is replaced with an alternative nearly risk-free interest rate (RFR). The amendments include the following practical expedients:

-A practical expedient to require contractual changes, or changes to cash flows that are directly required by the reform, to be treated as changes to a floating interest rate, equivalent to a movement in a market rate of interest

-Permit changes required by IBOR reform to be made to hedge designations and hedge documentation without the hedging relationship being discontinued

-Provide temporary relief to entities from having to meet the separately identifiable requirement when an RFR instrument is designated as A hedge of A risk component

These amendments had no impact on the Consolidated Ind-AS Financial Statements of the Company. The Company intends to use the practical expedients in future periods if they become applicable.

iv) Conceptual framework for financial reporting under Ind AS issued by ICAI

The Framework is not a Standard and it does not override any specific standard. Therefore, this does not form part of a set of standards pronounced by the standard-setters. While, the Framework is primarily meant for the standard-setter for formulating the standards, it has relevance to the preparers in certain situations such as to develop consistent accounting policies for areas that are not covered by a standard or where there is choice of accounting policy, and to assist all parties to understand and interpret the Standards.

The amendments made in following standards due to Conceptual Framework for Financial Reporting under Ind AS .includes amendment of the footnote to the definition of an equity instrument in Ind AS 102- Share Based Payments, footnote to be added for definition of liability i.e. definition of liability is not revised on account of revision of definition in conceptual framework in case of Ind AS 37 - Provisions, Contingent Liabilities and Contingent Assets etc.

The MCA has notified the Amendments to Ind AS consequential to Conceptual Framework under Ind AS vide notification dated June 18, 2021, applicable for annual periods beginning on or after April 1, 2021. Accordingly, the Conceptual Framework is applicable for preparers for accounting periods beginning on or after 1 April 2021.

These amendments had no impact on the Consolidated Ind-AS Financial Statements of the Company.

[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]	As per note no 2.1 Basis of preparation and measurement	As per note no 2.1 Basis of preparation and measurement
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 (4) [See below]	

Textual information (4)

Disclosure of significant accounting policies [Text Block]

1. Corporate information

Flipkart India Private Limited (herein after referred to as the Company) was incorporated on September 19, 2011 as a private limited company under the Companies Act, 1956. The registered office of the Company is located at Buildings Alyssa, Begonia & Clover, Embassy Tech Village, Outer Ring Road, Devarabeesanahalli Village, Bengaluru – 560103, Karnataka, India w.e.f. April 1, 2019. The holding company is Flipkart Private Limited, Singapore (formerly Flipkart Limited, Singapore) and the ultimate holding company is Walmart Inc., U.S.A.. The Company is engaged in B2B distribution of mobile, television, laptop, tablet, mobile accessory, footwear, clothing, grocery etc. During the year ended March 31, 2021, the Company had forayed into omnichannel business through its B2B marketplace.

The Consolidated Ind-AS Financial Statements were authorised for issue in accordance with a resolution by the Company's Board of Directors on September 28, 2022.

During the year-ended March 31, 2022, the Company has incurred losses of Rs. 34,131. The Company's ability to continue as going concern is dependent upon the success of operations and Company's ability to arrange funding from its operations. Based on commitment and letter of financial support received from Flipkart Private Limited, Singapore, the intermediate holding company, management is confident of meeting its operating and capital funding requirements in future. Accordingly, these Consolidated Ind-AS Financial Statements have been prepared on going conern basis.

1b. The associate(s) included in the Consolidated Ind AS Financial Statements are as under:

Name of the company	Country of Incorporation	Relationship	Proportion of ownership as at March 31, 2022	Proportion of ownership as at March 31, 2021	Date of acquisition/ Incorporation
Arvind Youth Brands Private Limited	India	Associate	23.75%	23.75%	July, 2020
63 Ideas Infolabs Private Limited*	India	Associate	12.43%	4.45%	Dec, 2021
Childrenite Private Limited	India	Joint Venture	50.00%	-	June, 2021

*Classified as an associate during the year (previously classified as an investment in equity instrument measured at FVTOCI)

2. Summary of Significant Accounting Policies

2.1 Basis of preparation and measurement

The Consolidated Ind-AS Financial Statements have been prepared in accordance with Indian Accounting Standards (Ind-AS) under the historical cost convention on the accrual basis, except for certain financial assets and liabilities measured at fair value (refer accounting policy regarding financial instruments) and the provisions of the Companies Act, 2013 (Act) (to the extent notified). The Ind-AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time.

The Consolidated Ind AS Financial Statements comprise of the Standalone Ind AS Financial Statements of the company and its Associate (the Company).

2.2 Basis of measurement

The Consolidated Ind-AS Financial Statements have been prepared on a historical cost and on accrual basis except for the following assets and liabilities which have been measured at fair value as required by relevant Ind-AS;

(i) Certain financial assets and liabilities measured at fair value (refer accounting policy regarding financial instrument),

(ii) The defined benefit asset/ (liability) are recognized as the present value of defined benefit obligation less fair value of plan assets.

2.3 Basis of Consolidation

The Consolidated Ind-AS Financial Statements are presented in Indian Rupees (INR or Rs.) and all values in the tables are reported in millions of Indian rupees (Rupees in millions ('Mn')) except share data, unless otherwise stated. Certain notes and disclosures in the Consolidated Ind-AS Financial Statements has been represented as Zero (0), where the absolute amount is below the rounding off norms adopted by the Company.

Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

Changes in the Company's interests in subsidiaries that do not result in a loss of control are accounted for as equity transactions, that is, as transactions with the owners in their capacity as owners. The carrying amount of the Company's interests and the non-controlling interests are adjusted to reflect the changes in their relative interests in the subsidiaries. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognized directly in equity and attributed to equity holders of the Parent.

When the Company ceases to have control (subsidiaries), exercise significant influence (associates) or exert joint control (joint ventures), any retained interest is remeasured to its fair value, with the change in the carrying value recognized in the statement of profit or loss. In addition, any amounts previously recognized in OCI in respect of de-consolidated entities are accounted for as if Company had directly disposed off related assets or liabilities.

2.4 Functional and Foreign currency

Functional and presentation currency

Management has determined the currency of the primary economic environment in which the entity resides in and operates as the functional currency. The functional currency of the Company is Indian Rupees (INR). The Consolidated Ind-AS Financial Statements have been presented in INR, as it best represents the operating business performance and underlying transactions.

Transactions and balances

Transactions in foreign currencies are measured in the functional currency of the Company and are recorded on initial recognition in the functional currency at exchange rates prevailing at the transaction dates. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the end of the reporting period.

Differences arising on settlement or translation of monetary items are recognized in the Consolidated Ind-AS Statement of Profit and Loss.

Non-monetary items that are measured in historical cost in a foreign currency are translated using the exchange rates as at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The gain or loss arising on translation of non-monetary items measured at fair value is treated in line with the recognition of the gain or loss on the change in fair value of the item (i.e., translation differences on items whose fair value gain or loss is recognized in Other Comprehensive Income (OCI) or Consolidated Ind-AS Statement of Profit and Loss are also recognized in OCI or Consolidated Ind-AS Statement of Profit and Loss, respectively).

2.5 Property, plant and equipment

(a) Recognition and measurement

All items of property, plant and equipment are initially measured at cost and subsequently it is measured at cost less accumulated depreciation and impairment losses, if any. Costs include expenditures directly attributable to acquisition of assets. The cost of an item of property, plant and equipment is recognized as an asset, if and only if, it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. When significant parts of property, plant and equipment are required to be replaced in intervals, the Company recognizes such parts as individual assets with specific useful lives and depreciation, respectively. Any subsequent cost incurred is recognized in the carrying amount of the property, plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in Consolidated Ind-AS Statement of Profit and Loss as incurred.

(b) Depreciation

The Company depreciates property, plant and equipment over the estimated useful life on a straight-line basis from the date the assets are available for use. Leasehold improvements are amortized over the estimated useful life or the lease period, whichever is lower.

Depreciation is not recorded on capital work-in-progress until construction and installation are complete and the asset is ready for its intended use.

The residual value, estimated useful life and method of depreciation of property, plant and equipment are reviewed at each financial year and adjusted prospectively, if appropriate. The estimated useful lives of assets are as follows:

Category of assets	Estimated useful life
Computers	3 years
Furniture and fixtures	5 years
Office equipment	5 years

The Company, based on technical assessment made by technical expert and management estimate, depreciates the certain items of plant and equipment over estimated useful lives which are different from the useful life prescribed in Schedule II to the Act. The management believes that these estimated useful lives are realistic and reflect fair approximation of the period over which the assets are likely to be used.

The carrying values of property, plant and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable.

An item of plant and equipment is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss on de-recognition of the asset is included in the Consolidated Ind-AS Statement of Profit and Loss in the year the asset is derecognized.

Advances 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 assets not ready to use before such date are disclosed under ‘Capital work-in-progress’. Subsequent expenditures relating to property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the Company and the cost of the item can be measured reliably. Repairs and maintenance costs are recognized in the Consolidated Ind-AS Statement of Profit and Loss when incurred. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Consolidated Ind-AS Statement of Profit and Loss.

2.6 Goodwill and Intangible assets

Goodwill

Goodwill represents the excess of the purchase price over the fair value of the identifiable assets and liabilities acquired in a business combination. If the excess is negative, a bargain purchase gain is recognized immediately in OCI and accumulated in equity as capital reserve.

Goodwill is tested for impairment at least annually and when events occur or changes in circumstances indicate that the recoverable amount of the cash generating unit is less than its carrying value. The goodwill impairment test is performed at the level of cash-generating unit or Company's of cash-generating units which represent the lowest level at which goodwill is monitored for internal management purposes.

Where the recoverable amount of the cash-generating unit is less than the carrying amount, an impairment loss is recognized in Consolidated Ind-AS Statement of Profit and Loss. Impairment losses recognized for goodwill are not reversed in subsequent periods.

Intangible assets

Intangible assets acquired separately are measured on initial recognition at cost. Intangible assets acquired in business combination are measured at fair value as at the date of acquisition. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and impairment losses, if any. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is recognized in the Consolidated Ind-AS Statement of Profit and Loss when it is incurred.

Subsequent expenditures are capitalized only when they increase the future economic benefits embodied in the specific asset to which they relate.

Intangible assets with indefinite useful lives or not yet available are not amortized, but instead tested for impairment annually. Intangible assets with finite lives are amortized over the estimated useful life. The amortization period and the

amortization method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period. The amortization expense on intangible assets with finite lives is recognized in the Consolidated Ind-AS Statement of Profit and Loss in the expense category consistent with the nature of the intangible assets.

Gains or losses arising from de-recognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the Consolidated Ind-AS Statement of Profit and Loss when the asset is derecognized.

The useful lives of the intangible assets assessed by the management are as follows and these amortized on a straight line basis over the period of the assets:

Category of assets	Estimated useful life
Computer software	3 years

2.7 Inventories

Inventories are stated at the lower of cost or net realizable value. Costs include purchase costs and other costs incurred in bringing the inventories to their present location and condition. Inventories are primarily accounted for using first-in first-out basis.

Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs necessary to make the sale.

Where necessary, allowance is provided for damaged, obsolete and slow moving items to adjust the carrying value of inventories to the lower of cost and net realizable value.

2.8 Financial Instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Financial instruments in the form of financial assets and financial liabilities are generally presented separately. Financial instruments are recognized on these balance sheet when the Company becomes a party to the contractual provisions of the instrument.

Upon initial recognition, financial instruments are measured at fair value. Transaction costs directly attributable to the acquisition or issue of financial instruments are recognized in determining the carrying amount, if it is not classified as at fair value through profit or loss. Subsequently, financial instruments are measured according to the category in which they are classified.

Financial assets are classified into following categories:

- Financial assets carried at amortized cost

- Financial assets fair valued through other comprehensive income (FVTOCI)

- Financial assets at fair value through profit or loss (FVTPL)

Financial liabilities are classified into financial liabilities at fair value through profit or loss and other financial liabilities.

Transaction costs are apportioned between the liability, derivative and equity components of the convertible preference shares based on the allocation of proceeds to the liability, derivative and equity components when the instruments are initially recognised. Equity component are accounted for as a deduction from equity net of tax benefit, financial liabilities measured at amortised cost are included in the calculation of the amortised cost using effective interest method and financial liabilities measured at FVTPL are recognised in the Consolidated Ind-AS statement of profit or loss as they are incurred.

Financial assets

Financial assets primarily comprise of trade receivables, loan and receivables, cash and bank balances and marketable securities and investments.

Subsequent measurement

The subsequent measurement of financial assets depends on their classification as follows:

Financial assets carried at amortized cost

A financial asset is subsequently measured at amortized cost if it meets both the following criteria:

(i) the asset is held within a business model whose objective is to hold the asset to collect contractual cash flows, and

(ii) the contractual terms of the financial assets give rise on a specified date to cash flows that are solely payments of principal and interest on the principal outstanding.

Financial assets at fair value through other comprehensive income (FVTOCI):

A financial asset is subsequently measured at fair value through other comprehensive income if it meets both the following criteria:

(i) the asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets, and

(ii) 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.

Further, in cases where the Company has made an irrevocable election based on its business model, for its investments which are classified as equity instruments, the subsequent changes in fair value are recognized in other comprehensive income. For Financial assets at FVTOCI, all fair value changes in the instruments excluding dividends, are recognized in OCI and is never recycled to Consolidated Ind-AS Statement of Profit and Loss, even on sale of the instrument. Interest income earned on FVTOCI instruments are recognized in Consolidated Ind-AS Statement of Profit and Loss.

Financial assets at fair value through profit or loss (FVTPL) :

A financial asset which does not meet the amortized cost or FVTOCI criteria is measured as FVTPL. Financial assets at FVTPL are measured at fair value at the end of each reporting period, with any gains or losses on re-measurement recognized in Consolidated Ind-AS Statement of Profit and Loss. The gain or loss on disposal is recognized in Consolidated Ind-AS Statement of Profit and Loss. Interest income earned on FVTPL instruments are recognized in Consolidated Ind-AS Statement of Profit and Loss.

Financial liabilities:

Financial liabilities primarily include trade payables, borrowings, derivative financial liabilities and other liabilities.

Financial liabilities measured at amortized cost

After initial recognition, financial liabilities are subsequently measured at amortized cost using the effective interest method, except for contingent considerations recognized in a business combination which is subsequently measured at FVTPL. For trade and other payables, the carrying amounts approximate fair value due to the short term maturity of these instruments.

Compound financial instruments

Compound financial instruments have both a financial liability and an equity component from the issuer’s perspective. The components are defined based on the terms of the financial instrument and presented and measured separately according to their substance. At initial recognition of a compound financial instrument, the financial liability component is recognized at fair value and the residual amount is allocated to equity.

Derivative financial instruments

All derivatives are recognized initially at fair value on the date a derivative contract is entered into and subsequently re-measured at fair value. Embedded derivatives are separated from the host contract and accounted for separately if they are not closely related to the host contract. The Company measures all derivative financial instruments based on fair values derived from market prices of the instruments or from option pricing models, as appropriate. Changes in the fair value of any derivative instruments that do not qualify for hedge accounting are recognized immediately in the Consolidated Ind-AS Statement of Profit and Loss, except for derivatives that are highly effective and qualify for cash flow or net investment hedge accounting.

The Company uses foreign exchange forward contracts to manage some of its transaction exposures. The foreign exchange forward contracts are not designated as cash flow hedges and are entered into for periods consistent with foreign currency exposure of the underlying transactions.

Financial Guarantee

A financial guarantee contract is a contract that requires the Company to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payment when due in accordance with the terms of a debt instrument.

Financial guarantee contracts are recognized initially as a liability at fair value, adjusted for transaction costs that are directly attributable to the issuance of the guarantee. Subsequently it is measured at the higher of:

(i) the amount of the loss allowance determined in accordance Expected Credit Loss model, and

(ii) the amount initially recognized less, when appropriate, the cumulative amount of income recognized in accordance with the principles of Ind-AS 18.

De-recognition of financial assets and liabilities

The Company derecognizes a financial asset only when the contractual rights to the cash flows from the asset expires or it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity. If the

Company neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the Company recognizes its retained interest in the asset and an associated liability for amounts it may

have to pay. If the Company retains substantially all the risks and rewards of ownership of a transferred financial asset, the Company continues to recognize the financial asset and also recognizes a collateralized borrowing for the proceeds received.

On de-recognition of a financial asset measured at amortized cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognized in the Consolidated Ind-AS Statement of Profit and Loss. In addition, on de-recognition of an investment in a debt instrument classified as at FVTOCI, the cumulative gain or loss previously accumulated in the investments revaluation reserve is reclassified to Consolidated Ind-AS Statement of Profit and Loss. In contrast, on de-recognition of an investment in equity instrument which the Company has elected on initial recognition to measure at FVTOCI, the cumulative gain or loss previously accumulated in the investments revaluation reserve is not reclassified to Consolidated Ind-AS Statement of Profit and Loss, but is transferred to retained earnings.

The Company derecognizes financial liabilities when, and only when, the Company's obligations are discharged, cancelled or they expire. The difference between the carrying amount of the financial liability derecognized and the consideration paid and payable, including any non-cash assets transferred or liabilities assumed, is recognized in the Consolidated Ind-AS Statement of Profit and Loss.

Offsetting of financial instruments

Financial assets and financial liabilities are offset with the net amount reported in this Balance Sheet only if there is a current enforceable legal right to offset the recognized amounts and an intent to settle on a net basis, or to realize the assets and settle the liabilities simultaneously.

2.9 Impairment

Financial assets

Ind-AS 109 requires the Company to record expected credit losses on all of its debt securities, loans and receivables, either on a 12-month or life time expected credit losses. The Company recognizes loss allowances using the Expected Credit Loss (ECL) model for the financial assets which are not fair valued through profit or loss. Loss allowance for trade receivable with no significant financing component is measured at an amount equal to life time ECL. For all other financial assets, ECL are measured at an amount equal to 12-month ECL, unless there is a significant increase in the credit risk from initial recognition in which case those are measured at lifetime ECL. The amount of expected credit losses (or reversal) that is required to adjust the loss allowance at the reporting date to the amount that is required to be recognized is recognized as an impairment gain or loss in Consolidated Ind-AS Statement of Profit and Loss.

Non - financial assets

The Company assesses whether there are any indicators of impairment for all non-financial assets at each reporting date. Goodwill and intangible assets with indefinite economic lives are tested for impairment annually and at other times when such indicators exist.

An asset's recoverable amount is the higher of an asset's or cash-generating unit's fair value less costs of disposal and its value in use and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or Company's of assets. Where the carrying amount of an asset or cash-generating unit exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account, if available. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples or other available fair value indicators.

Other non-financial assets are tested for impairment when there are indicators that the carrying amounts may not be recoverable.

2.10 Cash and cash equivalents

Cash and cash equivalents comprise cash at banks and on hand, demand deposits, and short-term, highly liquid investments that are readily convertible to known amount of cash and which are subject to an insignificant risk of changes in value.

For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and cash equivalent, as defined above, net of outstanding bank overdrafts as they are considered an integral part of the Company’s cash management.

2.11 Restricted Cash

Cash that is restricted as to withdrawal for use or pledged as security is reported separately under other assets, and is not included in the total cash and cash equivalents in the statements of cash flows and cash and cash equivalents in these balance sheet. The Company’s restricted cash mainly represents (a) the secured deposits held in designated bank accounts for which Bank Guarantee have been issued/utilized; (b) time deposits that are pledged for outstanding short-term loan and borrowings.

2.12 Provisions

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and the amount of the obligation can be estimated reliably.

The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. The expense relating to a provision is presented in the Consolidated Ind-AS Statement of Profit and Loss net of any reimbursement.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost. The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation.

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognized as an asset, if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

2.13 Employee benefits

Defined benefit plan

In accordance with applicable laws in India, the Company provides for gratuity, a defined benefit retirement plan (the Gratuity Plan) for every employee who has completed 5 years or more of service on departure at 15 days salary (last drawn salary). The Gratuity Plan provides for a lump sum payment to eligible employees at retirement, death, incapacitation or termination of employment based on last drawn salary and tenure of employment with the Company. Liabilities with regard to the Gratuity Plan are determined by actuarial valuation on the reporting date using projected unit credit method. The gratuity scheme is not funded.

The cost of providing benefits under the defined benefit plan is determined using the projected unit credit method. Re-measurements, comprising of actuarial gains and losses, the effect of the asset ceiling, excluding net interest and the return on plan assets (excluding net interest), are recognised immediately in these balance sheet with a corresponding debit or credit to retained earnings through other comprehensive income in the period in which they occur. Re-measurements are not reclassified to Consolidated Ind-AS Statement of Profit and Loss in subsequent periods.

Past service costs are recognised in Consolidated Ind-AS Statement of Profit and Loss on the earlier of:

- The date of the plan amendment or curtailment, and

- The date that the Company recognizes restructuring-related costs

Net interest is calculated by applying the discount rate to the net defined benefit liability or asset. The Company recognises the following changes in the net defined benefit obligation under employee benefit expenses' in Consolidated Ind-AS Statement of Profit and Loss.

Service costs comprising current service costs, past-service costs, gains and losses on curtailments and non-routine settlements.

All actuarial gains and losses are immediately recognized in other comprehensive income, net of taxes, if any, and permanently excluded from Consolidated Ind-AS Statement of Profit and Loss.

Defined contribution plan

The Company makes contributions to the Provident Fund scheme, a defined contribution benefit scheme. These contributions are deposited with Government administered fund and recognized as an expense in the period in which the related service is performed. There is no further obligation on the Company on this defined contribution plan.

Compensated Absences

Employee entitlements to annual leave are recognised as a liability when they accrue to the employees. The estimated liability for leave is recognised for services rendered by employees up to the end of the reporting period.

Accumulated leave, which is expected to be utilized within the next 12 months, is treated as short-term employee benefit. The Company measures the expected cost of such absences as the additional amount that it expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The Company treats accumulated leave expected to be carried forward beyond twelve months, as long-term employee benefit for measurement purposes. Such long-term compensated absences are provided for based on the actuarial valuation using the projected unit credit method at the year-end. Actuarial gains/losses are immediately taken to the Consolidated Ind-AS Statement of Profit and Loss and are not deferred. The Company presents the entire leave as a current liability in these balance sheet, since it does not have an unconditional right to defer its settlement for 12 months after the reporting date.

Share based payments

Flipkart Private Limited, Singapore (Holding Company) operates ESOP for its group entities which has equity settled and cash settled components. The Company recognises the cost and corresponding liability based on the advice received from Flipkart Private Limited, Singapore.

Equity settled transactions

The cost of equity settled share-based payment transactions with employees is measured by reference to the fair value of the options using option pricing model at the date on which the options are granted which takes into account market conditions and non-vesting conditions

Cash settled transactions

The cost of cash settled share-based payment transactions is measured initially and at each reporting date up to and including the settlement date, with changes in fair value recognised in employee benefits expense.

The fair value is expensed over the period until the vesting date with recognition of corresponding liability to pay the Holding Company.

2.14 Revenue from contracts with customers

Revenue is recognised upon transfer of control of promised products or services to customers in an amount that reflects the consideration the Company expect to receive in exchange for those products or services.

Revenue is measured based on the amount of consideration that the Company expect to receive, reduced by estimates for return allowances and rebates. Revenue also excludes any amounts collected on behalf of third parties, including sales and goods and services tax.

The Company accounts for volume discounts and pricing incentives to customers as a reduction of revenue. The Company provide incentives to customers in the form of discounts on items sold.

The Company may provide refunds/credits to customers on sales return. Refunds/credits are accounted for as variable consideration at contract inception when estimating the amount of revenue to be recognised when a performance obligation is satisfied to the extent that it is probable that a significant reversal of revenue will not occur and updated as additional information becomes available.

Refunds/credits are recorded as reduction of revenue. The Company estimate our refund liabilities using historical refund experience. The Company assess the trends that could affect our estimates on an ongoing basis and adjust the refund liability calculations if it appears that changes in circumstances, including changes to our refund policies or general economic conditions, may cause future refunds to differ from our initial estimates.

Right of return asset represents the Company’s right to recover the goods expected to be returned by customers. The asset is measured at the former carrying amount of the inventory, less any expected costs to recover the goods, including any potential decreases in the value of the returned goods. The Company updates the measurement of the asset recorded for any revisions to its expected level of returns, as well as any additional decreases in the value of the returned products.

Revenues in excess of invoicing, which are dependent upon both performance and passage of time, are classified as contract assets (which the Company refer as unbilled revenue) while invoicing in excess of revenues are classified as contract liabilities (which the Company refer to as unearned revenues).

Contract modifications are accounted for when additions, deletions or changes are approved either to the contract scope or contract price. The accounting for modifications of contracts involves assessing whether the performance obligation added to an existing contract are distinct and whether the pricing is at the Consolidated selling price. Performance obligation added that are not distinct are accounted for on a cumulative catch up basis, while those that are distinct are accounted for prospectively, either as a separate contract, if the additional performance obligation are priced at the Consolidated selling price, or as a termination of the existing contract and creation of a new contract if not priced at the Consolidated selling price.

The following is a description of principal activities from which the Company generates its revenue:

Sale of traded goods

Revenue from sale of goods is recognised when control of the goods is transferred to the resellers, which generally happens upon delivery to the resellers. Certain of the Company’s customers are offered volume discounts based on the targets achieved. In accounting for these volume discounts, the Company records the estimated volume discount as a reduction of revenue as sales take place throughout the year.

Rendering of services

Income from B2B marketplace services

The Company's B2B marketplace service generates revenue primarily from transaction fee paid by vendors in marketplace. Revenue related to transaction fees and any related fulfilment fees earned from these arrangements are recognised when the services are rendered, which generally happens at the time underlying sales has been concluded.

Income from logistics services

Income from logistics services include shipping services. Revenue from shipping services is recognised over the period when the products are delivered to the end customers.

Interest income

Interest income is recognised using the effective interest method. Effective interest is the rate that exactly discounts the estimated future cash receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the net carrying amount of the financial asset. Interest income is included in finance income in the Consolidated Ind-AS Statement of Profit and Loss. Finance income primarily comprises of interest income on fixed deposits, changes in fair value and gains/(losses) on disposal of financial instruments classified as FVTPL.

2.15 Finance cost

Finance expenses comprise interest cost on borrowings. Borrowing costs that are directly attributable to a qualifying asset are capitalized as part of cost of the asset. All other borrowing cost are expensed in the period in which they occur, using the effective interest method.

2.16 Direct Taxes

Income tax comprises current and deferred tax. Income tax expense is recognized in the Consolidated Ind-AS Statement of Profit and Loss except to the extent it relates to a business combination, or items directly recognized in equity or in OCI.

Current income tax

Current income tax for the current and prior periods are measured at the amount expected to be recovered from or paid to the taxation authorities based on the taxable income for the period. The tax rates and tax laws used to compute the current tax amount are those that are enacted or substantively enacted by the reporting date and applicable for the period. The Company offsets current tax assets and current tax liabilities, where it has a legally enforceable right to set off the recognized amounts and where it intends either to settle on a net basis, or to realize the asset and liability simultaneously.

Current income tax relating to items recognized outside profit or loss is recognized outside Consolidated Ind-AS Statement of Profit and Loss (either in other comprehensive income or equity). Current tax items are recognized in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation, and it establishes provisions where appropriate.

Deferred tax

Deferred income tax is recognized using the balance sheet approach. Deferred income tax assets and liabilities are recognized for deductible and taxable temporary differences arising between the tax base of assets and liabilities and their carrying amount in financial statements, except when the deferred income tax arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and affects neither accounting nor taxable profits or loss at the time of the transaction. Deferred income tax assets are recognized to the extent it is probable that taxable profit will be available against which the deductible temporary differences and the carry forward of unused tax credits and unused tax losses can be utilized.

The carrying amount of deferred income tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be utilized. Deferred income tax assets and liabilities are measured at the tax rates that are expected to apply in the period when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting period.

Deferred tax relating to items recognized outside Consolidated Ind-AS Statement of Profit and Loss are recognized in correlation to the underlying transaction either in other comprehensive income or directly in equity.

The Company offsets deferred income tax assets and liabilities, where it has a legally enforceable right to offset current tax assets against current tax liabilities, and they relate to taxes levied by the same taxation authority on either the same taxable entity, or on different taxable entities where there is an intention to settle the current tax liabilities and assets on a net basis or their tax assets and liabilities will be realized simultaneously.

2.17 Contingencies

A contingent liability is:

A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company; or A present obligation that arises from past events but is not recognized because:

(i) It is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or

(ii) The amount of the obligation cannot be measured with sufficient reliability.

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company.

Contingent liabilities and assets are not recognized on these balance sheet of the Company, except for contingent liabilities assumed in a business combination that are present obligations arising from past events and which the fair values can be reliably determined.

2.18 Earnings per share

Basic earnings per share is computed by dividing the profit / (loss) attributable to ordinary equity holders of the Company by weighted average number of equity shares outstanding during the period adjusted for treasury shares held, if any. Diluted earnings per share is computed by dividing the profit / (loss) attributable to ordinary equity holders of the Company using the weighted-average number of equity shares considered for deriving basic earnings per share and weighted average number of dilutive equivalent shares outstanding during the period, except where the results would be anti-dilutive. Dilutive potential shares are deemed converted at the beginning of the period, unless issued at later date.

2.19 Fair value measurement

A number of financial instruments are measured at fair value as of each reporting date after initial recognition. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest by using quoted market rates, discounted cash flow analyses and other appropriate valuation models. The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data is available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs. All assets and liabilities for which fair values are being measured or disclosed in these Consolidated Ind-AS Financial Statements are categorized within the fair value hierarchy, described as follows:

• Level 1– This level of hierarchy includes financial assets that are measured by reference to quoted prices (unadjusted) in active markets for identical assets or liabilities.

• Level 2 – This level of hierarchy includes financial assets and liabilities, measured using inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices); and

• Level 3 – This level of hierarchy includes financial assets and liabilities measured using inputs that are not based on observable market data (unobservable inputs). Fair values are determined in whole or in part, using a valuation model based on assumptions that are neither supported by prices from observable current market transactions in the same instrument nor are they based on available market data.

2.20 Cash flow statement

Cash flows are reported using the indirect method, whereby profit/(loss) for the period is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated.

As per the amendment to Ind-AS 7, applicable with effect from April 1, 2017, the Company provides disclosures that enable users of financial statements to evaluate changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes, suggesting inclusion of a reconciliation between the opening and closing balances in these balance sheet for liabilities arising from financing activities, to meet the disclosure requirement. The Company has provided the information for the current year in Note 12 (i).

2.21 Current and non-current classification

The Company presents assets and liabilities in the the balance sheet based on current and non-current classification. An asset/liability is classified as current when:

- It is expected to be realized or consumed/settled in the Company’s normal operating cycle.

- It is held primarily for trading.

- It is expected to be realized within twelve months after the reporting period.

- If it is cash or cash equivalent, unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period, or

- The Company has no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

Any asset/liability not conforming to the above is classified as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

The operating cycle is the time between the acquisition of asset for processing and their realisation in cash and cash equivalents. The Company has identified twelve months as its operating cycle.

2.22 Investment in equity accounted investees

An associate is an entity over which the Company has significant influence. Significant influence is the power to participate in the financial and operating policy decisions of the investee, but is not control or joint control over those policies.

A joint venture is a type of joint arrangement whereby the parties that have joint control of the arrangement have rights to the net assets of the joint venture. Joint control is the contractually agreed sharing of control of an arrangement, which exists only when decisions about the relevant activities require the unanimous consent of the parties sharing control.

An interest in an associate or joint venture is accounted for using the equity method from the date in which the investee becomes an associate or a joint venture and are recognized initially at cost. Under the equity method, the investment in an associate or a joint venture is initially recognized at cost. Subsequently, the carrying amount of the investment is adjusted to recognize changes in the Company's share of net assets of the associate or joint venture since the acquisition date. Goodwill relating to the associate or joint venture is included in the carrying amount of the investment and is neither amortized nor individually tested for impairment.

The Consolidated Statement of Profit or Loss reflects the Company's share of the results of operations of the associate or joint venture. Any change in OCI of those investees is presented as part of the Company's OCI. In addition, when there has been a change recognised directly in the equity of the associate, the Company recognises its share of any changes, when applicable, in the statement of changes in equity. Unrealised gains and losses resulting from transactions between the Company and the associate are eliminated to the extent of the interest in the associate.

The financial statements of the associate are prepared for the same reporting period as the Company. When necessary, adjustments are made to bring the accounting policies in line with those of the Company.

After application of the equity method, the Company determines whether it is necessary to recognise an impairment loss on its investment in its associate. At each reporting date, the Company determines whether there is objective evidence that the investment in the associate is impaired. If there is such evidence, the Company calculates the amount of impairment as the difference between the recoverable amount of the associate and its carrying value, and then recognises the loss within 'Share of loss of equity accounted investees' in the Consolidated Statement of Profit or Loss.

Upon loss of significant influence over the associate or joint control over the joint venture, the Company measures and recognises any retained investment at its fair value. Any difference between the carrying amount of the associate or joint venture upon loss of significant influence or joint control and the fair value of the retained investment and proceeds from disposal is recognised in the consolidated statement of profit or loss.

3.1 Significant accounting estimates and judgements

The preparation of the Company's Consolidated Ind-AS Financial Statements in conformity with Ind-AS requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities at the reporting period. Actual results may differ from those estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods. In particular, information about significant areas of estimation, uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amounts recognized in the financial statements are included in the following notes:

(a) Allowance for Inventory obsolescence

Allowance for inventory obsolescence is estimated based on the best available facts and circumstances, including but not limited to, the inventories' own physical conditions, their market selling prices, and estimated costs to be incurred for their sales. The allowances are re-evaluated and adjusted as additional information received affects the amount estimated.

(b) Impairment of non-financial assets

Impairment exists when the carrying value of an asset or cash generating unit exceeds its recoverable amount, which is the higher of its fair value less costs of disposal and its value in use. The fair value less costs of disposal calculation is based on available data from binding sales transactions in an arm's length transaction of similar assets or observable market prices less incremental costs for disposing the asset. The value in use calculation is based on a discounted cash flow model. The cash flows are derived from the budget for the next ten years and do not include restructuring activities that the Company is not yet committed to or significant future investments that will enhance the asset's performance of the cash generating unit being tested. The recoverable amount is most sensitive to the discount rate used for the discounted cash flow model as well as the expected future cash inflows and the growth rate used for extrapolation purposes.

(c) Expected credit losses on financial assets

On application of Ind-AS 109, the impairment provisions of financial assets are based on assumptions about risk of default and expected timing of collection. The Company uses judgment in making these assumptions and selecting the inputs to the impairment calculation, based on the Company's past history, customer's credit-worthiness, existing market conditions

as well as forward looking estimates at the end of each reporting period.

(d) Other estimates

The preparation of Consolidated Ind-AS Financial Statements involves estimates and assumptions that affect the reported amount of assets, liabilities, disclosure of contingent liabilities at the date of Consolidated Ind-AS Financial Statements and the reported amount of revenues and expenses for the reporting period. Specifically, the Company estimates the un-collectability of accounts receivable by analysing historical payment patterns, customer concentrations, customer credit-worthiness and current economic trends. If the financial condition of a customer deteriorates, additional allowances may be required.

3.2 New and amended standards and interpretations

i) Amendments to Ind AS 103 Business Combinations

The amendment to Ind AS 103 Business Combinations clarifies that to be considered a business, an integrated set of activities and assets must include, at a minimum, an input and a substantive process that, together, significantly contribute to the ability to create output. Furthermore, it clarifies that a business can exist without including all of the inputs and processes needed to create outputs.

These amendments are applicable to business combinations for which the acquisition date is on or after the beginning of the first annual reporting period beginning on or after the 1 April 2020 and to asset acquisitions that occur on or after the beginning of that period. This amendment had no impact on the Consolidated Ind-AS Financial Statements of the Company.

ii) Amendments to Ind AS 105, Ind AS 16 and Ind AS 28

The definition of Recoverable amount is amended such that the words the higher of an asset's fair value less costs to sell and its value in use are replaced with higher of an asset's fair value less costs of disposal and its value in use. The consequential amendments are made in Ind AS 105, Ind AS 16 and Ind AS 28.

These amendments had no impact on the Consolidated Ind-AS Financial Statements of the Company.

(iii) Interest Rate Benchmark Reform – Phase 2: Amendments to Ind AS 109, Ind AS 107, Ind AS 104 and Ind AS 116

The amendments provide temporary reliefs which address the financial reporting effects when an interbank offered rate (IBOR) is replaced with an alternative nearly risk-free interest rate (RFR). The amendments include the following practical expedients:

-A practical expedient to require contractual changes, or changes to cash flows that are directly required by the reform, to be treated as changes to a floating interest rate, equivalent to a movement in a market rate of interest

-Permit changes required by IBOR reform to be made to hedge designations and hedge documentation without the hedging relationship being discontinued

-Provide temporary relief to entities from having to meet the separately identifiable requirement when an RFR instrument is designated as A hedge of A risk component

These amendments had no impact on the Consolidated Ind-AS Financial Statements of the Company. The Company intends to use the practical expedients in future periods if they become applicable.

iv) Conceptual framework for financial reporting under Ind AS issued by ICAI

The Framework is not a Standard and it does not override any specific standard. Therefore, this does not form part of a set of standards pronounced by the standard-setters. While, the Framework is primarily meant for the standard-setter for formulating the standards, it has relevance to the preparers in certain situations such as to develop consistent accounting policies for areas that are not covered by a standard or where there is choice of accounting policy, and to assist all parties to understand and interpret the Standards.

The amendments made in following standards due to Conceptual Framework for Financial Reporting under Ind AS .includes amendment of the footnote to the definition of an equity instrument in Ind AS 102- Share Based Payments, footnote to be added for definition of liability i.e. definition of liability is not revised on account of revision of definition in conceptual framework in case of Ind AS 37 - Provisions, Contingent Liabilities and Contingent Assets etc.

The MCA has notified the Amendments to Ind AS consequential to Conceptual Framework under Ind AS vide notification dated June 18, 2021, applicable for annual periods beginning on or after April 1, 2021. Accordingly, the Conceptual Framework is applicable for preparers for accounting periods beginning on or after 1 April 2021.

These amendments had no impact on the Consolidated Ind-AS Financial Statements of the Company.

[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 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]	Furniture and fixtures [Member]		Office equipment [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]				
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	5 years	5 years	5 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] **..(2)**

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]		Leasehold improvements [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]				
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 years	3 years	estimated useful life or the lease period, whichever is lower	estimated useful life or the lease period, whichever is lower
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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	5	5		5
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	-6	-4		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-6	-4		
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	1	0		2
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	1	0		2
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	-2	1		3
Property, plant and equipment at end of period	1	3	2	47

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	5			
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			6	4
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			6	4
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		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		1	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		1	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	5		5	4
Property, plant and equipment at end of period	44	39	46	41

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]			
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		5	5	
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		-6	-4	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-6	-4	
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		1	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		1	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		-2	1	
Property, plant and equipment at end of period	37	1	3	2

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]	Property, 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	5	5		
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				6
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				6
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		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	2	0		1
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	2	0		1
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	3	5		5
Property, plant and equipment at end of period	47	44	39	46

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]	Property, 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]	
	01/04/2020 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			5	4
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	4		-5	-4
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	4		-5	-4
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	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	4		0	0
Property, plant and equipment at end of period	41	37	0	0

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]	**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]**		
	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		5	4	
Acquisitions through business combinations, property, plant and equipment		0	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		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		5	4	
Property, plant and equipment at end of period	0	13	8	4

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]	Furniture and fixtures [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]
	01/04/2021 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
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	5	4		0
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	5	4		0
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	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	5	4		0
Property, plant and equipment at end of period	13	8	4	1

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]	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]	
	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		0	1
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			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	0			
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		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	1		0	1
Property, plant and equipment at end of period	1	0	4	4

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]	**Office 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]**		
	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		0	0	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		0	0	
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 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	0	
Property, plant and equipment at end of period	3	3	3	3

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]	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]
	01/04/2021 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	0		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	0	0		
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	1	0		2
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	1	0		2
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	0		-2
Property, plant and equipment at end of period	0	1	1	29

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]	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]	
	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	0
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			0	0
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		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		1	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		1	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		-1	0
Property, plant and equipment at end of period	31	31	29	30

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]	Computer equipments [Member]	Leasehold improvements [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		-1	0	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-1	0	
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		-1	0	
Property, plant and equipment at end of period	30	0	1	1

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]	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]
	01/04/2021 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				1
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				1
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		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	0		1
Property, plant and equipment at end of period	1	1	1	1

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]	**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]**	
	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	0	
Depreciation recognised as part of cost of other assets	0	
Total Depreciation property plant and equipment	0	
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	
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	
Increase (decrease) through other changes, property, plant and equipment	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	
Disposals and retirements, property, plant and equipment [Abstract]		
Disposals, property, plant and equipment	0	
Retirements, property, plant and equipment	0	
Total disposals and retirements, property, plant and equipment	0	
Decrease through classified as held for sale, property, plant and equipment	0	
Decrease through loss of control of subsidiary, property, plant and equipment	0	
Total increase (decrease) in property, plant and equipment	0	
Property, plant and equipment at end of period	0	0

[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]		
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]
	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 reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Changes in goodwill [Abstract]				
Acquisitions through business combinations, goodwill	0	0		0
Increase (decrease) through net exchange differences, goodwill	0	0		0
Impairment loss recognised in profit or loss, goodwill	0	0		
Increase (decrease) through transfers and other changes, Goodwill [Abstract]				
Increase (decrease) through transfers, goodwill	0	0		0
Increase (decrease) through other changes, goodwill	0	0		0
Total increase (decrease) through transfers and other changes, goodwill	0	0		0
Disposals and retirements, Goodwill [Abstract]				
Disposals, goodwill	0	0		0
Retirements, goodwill	0	0		0
Total disposals and retirements, goodwill	0	0		0
Decrease through classified as held for sale, goodwill	0	0		0
Decrease through loss of control of subsidiary, goodwill	0	0		0
Subsequent recognition of deferred tax assets, goodwill	0	0		0
Total increase (decrease) in goodwill	0	0		0
Goodwill at end of period	18	18	18	18

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]	
	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 reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Changes in goodwill [Abstract]				
Acquisitions through business combinations, goodwill	0			
Increase (decrease) through net exchange differences, goodwill	0			
Impairment loss recognised in profit or loss, goodwill			0	0
Increase (decrease) through transfers and other changes, Goodwill [Abstract]				
Increase (decrease) through transfers, goodwill	0		0	0
Increase (decrease) through other changes, goodwill	0		0	0
Total increase (decrease) through transfers and other changes, goodwill	0		0	0
Disposals and retirements, Goodwill [Abstract]				
Disposals, goodwill	0		0	0
Retirements, goodwill	0		0	0
Total disposals and retirements, goodwill	0		0	0
Decrease through classified as held for sale, goodwill	0		0	0
Decrease through loss of control of subsidiary, goodwill	0		0	0
Subsequent recognition of deferred tax assets, goodwill	0		0	0
Total increase (decrease) in goodwill	0		0	0
Goodwill at end of period	18	18	0	0

Disclosure of reconciliation of changes in goodwill [Table] **..(3)**

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

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]
	31/03/2020
Disclosure of reconciliation of changes in goodwill [Abstract]	
Disclosure of reconciliation of changes in goodwill [Line items]	
Goodwill at end of period	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	31/03/2020
Disclosure of goodwill [TextBlock]			
Disclosure of reconciliation of changes in goodwill [Abstract]			
Changes in goodwill [Abstract]			
Acquisitions through business combinations, goodwill	0	0	
Increase (decrease) through net exchange differences, goodwill	0	0	
Impairment loss recognised in profit or loss, goodwill	0	0	
Increase (decrease) through transfers and other changes, Goodwill [Abstract]			
Increase (decrease) through transfers, goodwill	0	0	
Increase (decrease) through other changes, goodwill	0	0	
Total increase (decrease) through transfers and other changes, goodwill	0	0	
Disposals and retirements, Goodwill [Abstract]			
Disposals, goodwill	0	0	
Retirements, goodwill	0	0	
Total disposals and retirements, goodwill	0	0	
Decrease through classified as held for sale, goodwill	0	0	
Decrease through loss of control of subsidiary, goodwill	0	0	
Subsequent recognition of deferred tax assets, goodwill	0	0	
Total increase (decrease) in goodwill	0	0	
Goodwill at end of period	18	18	18

[400900] Notes - Other intangible assets

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	0	0		0
Acquisitions through business combinations	0	0		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-1	-2		
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	-2		0
Other intangible assets at end of period	1	2	4	23

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	0			
Acquisitions through business combinations	0			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			1	2
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		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		1	2
Other intangible assets at end of period	23	23	22	21

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]**			
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		-1	-2	
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		-1	-2	
Other intangible assets at end of period	19	1	2	4

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]	Company 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]
	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				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		
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		1
Other intangible assets at end of period	23	23	23	22

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]	Company other intangible assets [Member]		Computer software [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	2		-1	-2
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	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	2		-1	-2
Other intangible assets at end of period	21	19	1	2

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]	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]	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	4	23	23	23

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]	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]	Accumulated amortization and impairment [Member]		
	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	2	
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 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	1	2	
Other intangible assets at end of period	22	21	19

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]	Computer software [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	Straight line method	Straight 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

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 (5) [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 (5)

Disclosure of other intangible assets [Text Block]

5. Goodwill and other intangible assets

* The management has identified the Company as a whole as one CGU.

Key assumptions basis which the Company has based its determination of value in use includes:

• Estimated cash flow of 5 years based on formal/ approved internal management budgets with extrapolation for the remaining period, wherever the budgets were shorter than 5 year's period.

• The cash flow has been extrapolated for the next 21 years based on the estimated cash flows of initial 5 years.

• Terminal value arrived by extrapolating last forecasted year cash flow to perpetuity using long term growth rates. These long-term growth rates take into consideration external macroeconomics sources of data.

• The discount rate used is based on the CGU's weighted average cost of capital. The management also believes there is no major change in environment where the CGU operates.

• Value in use is calculated using after tax assumptions. The use of after tax assumptions does not result in a value in use that is materially different from the value in use that would result if the calculation was performed using before tax assumptions.

List of key assumptions used in the value in use calculations for the CGU is as given below.

Assumptions	For the year ended	For the year ended
	March 31, 2022	March 31, 2021
Long term growth rate	5%	5%
Discount rate	15.50%	15.30%

An analysis of the calculation's sensitivity to a change in the key parameters (discount rate and long-term growth rate) based on reasonably probable assumptions, did not identify any probable scenarios where the remaining CGU's recoverable amount would fall below its carrying amount.

[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]		Financial liabilities at fair value, class [Member]	
Categories of financial liabilities [Axis]	Financial liabilities at amortised cost, category [Member]		Financial liabilities at fair value through profit or loss, category [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	64,895	70,295	0	2
Financial liabilities, at fair value	64,895	70,295	0	2

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

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

Classes of financial liabilities [Axis]	Financial liabilities at fair value, class [Member]	
Categories of financial liabilities [Axis]	Financial liabilities at fair value through profit or loss that meet definition of held for trading, category [Member]	
	31/03/2022	31/03/2021
Disclosure of financial liabilities [Abstract]		
Disclosure of financial liabilities [Line items]		
Financial liabilities	0	2
Financial liabilities, at fair value	0	2

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]		Trade receivables [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	31/03/2022	31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	74,175	37,748	51,268	26,396
Financial assets, at fair value	74,175	37,748	51,268	26,396
Description of other financial assets at amortised cost class	Total financial assets at amortised cost	Total financial assets at amortised cost		
Description of other financial assets at fair value class	Total financial assets at amortised cost	Total financial assets at amortised cost		

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 [Member]		Other financial assets at amortised cost class 1 [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	22,907	11,352	12,985	8,760
Financial assets, at fair value	22,907	11,352	12,985	8,760
Description of other financial assets at amortised cost class	Other Financial assets	Other Financial assets	Current financial assets	Current financial assets
Description of other financial assets at fair value class	Other Financial assets	Other Financial assets	Current financial assets	Current financial assets

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 2 [Member]		Financial assets at fair value, class [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at fair value through other comprehensive income, 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	9,922	2,592	0	1,562
Financial assets, at fair value	9,922	2,592	0	1,562
Description of other financial assets at amortised cost class	Non Current financial assets	Non Current financial assets	Other Investments (unquoted)	Other Investments (unquoted)
Description of other financial assets at fair value class	Non Current financial assets	Non Current financial assets	Other Investments (unquoted)	Other Investments (unquoted)

Disclosure of financial assets [Table] **..(4)**

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

Classes of financial assets [Axis]	Equity investments [Member]	
Categories of financial assets [Axis]	Financial assets measured at fair value through other comprehensive income, category [Member]	
	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	0	1,562
Financial assets, at fair value	0	1,562
Description of other financial assets at amortised cost class	Other Investments (unquoted)	Other Investments (unquoted)
Description of other financial assets at fair value class	Other Investments (unquoted)	Other Investments (unquoted)

[400400] Notes - Non-current investments

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

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

Classification of non-current investments [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
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Other non-current investments	Other non-current investments	Other non-current investments	Other non-current investments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	unquoted	unquoted	unquoted	unquoted
Non-current investments	2,616	2,592	7,290	0
Name of body corporate in whom investment has been made	Arvind Youth Brands Private Limited	Arvind Youth Brands Private Limited	63 Ideas Infolabs Private Limited	63 Ideas Infolabs Private Limited
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	Associate Company	Associate Company	Associate Company	Associate Company
Number of shares of non-current investment made in body corporate	(A) [shares] 58,95,853	(B) [shares] 58,95,853	(C) [shares] 14,153	[shares] 0

Footnotes

(A) 1 equity share of Rs. 10 each and 58,95,852 CCPS of Rs. 100 each (March 31, 2021: 1 equity share of Rs. 10 each and 58,95,852 Compulsorily Convertible Preference Shares (CCPS) of Rs. 100 each)

(B) 1 equity share of Rs. 10 each and 58,95,852 CCPS of Rs. 100 each (March 31, 2021: 1 equity share of Rs. 10 each and 58,95,852 Compulsorily Convertible Preference Shares (CCPS) of Rs. 100 each)

(C) 14,153 Cumulative Compulsorily Convertible Preference Shares (CCCPS) of Rs. 100 each

Details of non-current investments [Table] **..(2)**

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

Classification of non-current investments [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
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Other non-current investments	Other non-current investments	Other non-current investments	Other non-current investments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	unquoted	unquoted	unquoted	unquoted
Non-current investments	16	0	0	1,562
Name of body corporate in whom investment has been made	Childrenite Private Limited	Childrenite Private Limited	63 Ideas Infolabs Private Limited	63 Ideas Infolabs Private Limited
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	Joint Venture	Joint Venture	Investment carried at FVTOCI:	Investment carried at FVTOCI:
Number of shares of non-current investment made in body corporate	(A) [shares] 1,71,206	[shares] 0	[shares] 0	(B) [shares] 3,956

Footnotes

(A) 171,206 equity shares of Rs. 10 each

(B) 3,956 CCCPS of Rs. 100 each

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

	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of notes on non-current investments explanatory [TextBlock]	Textual information (6) [See below]	
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	9,922	4,154
Aggregate provision for diminution in value of non-current investments	0	0

Textual information (6)

Disclosure of notes on non-current investments explanatory [Text Block]

6. Financial Assets

Non-Current

		As at	As at
		March 31, 2022	March 31, 2021
i) Investment in an associate (unquoted)			
Arvind Youth Brands Private Limited *		2,616	2,592
1 equity share of Rs. 10 each and 58,95,852 CCPS of Rs. 100 each (March 31, 2021: 1 equity share of Rs. 10 each and 58,95,852 Compulsorily Convertible Preference Shares (CCPS) of Rs. 100 each)			
		.	
63 Ideas Infolabs Private Limited**		7,290	-
14,153 Cumulative Compulsorily Convertible Preference Shares (CCCPS) of Rs. 100 each			
	(A)	9,906	2,592
ii) Investment in Joint Venture (unquoted)			
Childrenite Private Limited***		16	-
171,206 equity shares (March 31 2021: Nil) of Rs. 10 each			
	(B)	16	-

iii) Other Investments (unquoted)			
Investment carried at FVTOCI:			
63 Ideas Infolabs Private Limited**		-	1,562
3,956 CCCPS of Rs. 100 each			
	(C)	-	1,562
Total	(A+B+C)	9,922	4,154

* During the year ended March 31, 2021, the Company had acquired 100% CCPS and 0.00% Equity Shares of Arvind Youth Brands Private Limited which is engaged in the business of manufacturing, marketing and distribution of fashion apparel and accessories under the brand ‘Flying Machine’ and other sub-brands of the brand ‘Flying Machine’, through offline and online distribution channels.

** During the year ended March 31, 2021, the Company had acquired 3.04% CCCPS of 63 Ideas Infolabs Private Limited which is engaged in the business of wholesale trading in agricultural produce and products through online and offline mediums in the nature of bulk distribution and providing services incidental thereto through various channels and mediums. During the year ended March 31, 2022, the Company has further acquired 9.1% CCCPS making the total investment of 12.43% as at the year end

*** During the year ended March 31, 2022, the Company has setup a joint venture company "Childrenite Private Limited" owning 50% equity shares in this joint venture and is engaged in obtaining, holding and maintaining the license and grant of sublicense(s) and related activities.

During the year there are no indicators of impairment on aforesaid investments.

The following table illustrates the summarised information of the Company's investment in associates and joint venture

	March 31, 2022	March 31, 2021
Share of profit/(loss) of associate for the year :		
Arvind Youth Brands Private Limited	24	(8)
63 Ideas Infolabs Private Limited	(105)	-
	(81)	(8)
	March 31, 2022	March 31, 2021
Share of (loss) of joint venture for the year :		

Childrenite Private Limited	(7)	-
	(7)	-

[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	-76,454	-41,477
Net cash flows from (used in) operating activities	-76,454	-41,477
Net cash flows from (used in) investing activities, continuing operations	-8,768	25,678
Net cash flows from (used in) investing activities	-8,768	25,678
Net cash flows from (used in) financing activities, continuing operations	84,494	4,520
Net cash flows from (used in) financing activities	84,494	4,520

[400100] Notes - Equity share capital

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 of Re. 1 each
Number of shares authorised	[shares] 1,40,00,000	[shares] 1,20,00,000		[shares] 1,40,00,000
Value of shares authorised	14	12		14
Number of shares issued	[shares] 1,22,91,210	[shares] 97,89,111		[shares] 1,22,91,210
Value of shares issued	12.29121	9.789111		12.29121
Number of shares subscribed and fully paid	[shares] 1,22,91,210	[shares] 97,89,111		[shares] 1,22,91,210
Value of shares subscribed and fully paid	12.29121	9.789111		12.29121
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0		[shares] 0
Value of shares subscribed but not fully paid	0	0		0
Total number of shares subscribed	[shares] 1,22,91,210	[shares] 97,89,111		[shares] 1,22,91,210
Total value of shares subscribed	12.29121	9.789111		12.29121
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 1,22,91,210	[shares] 97,89,111		[shares] 1,22,91,210
Value of shares called	12.29121	9.789111		12.29121
Value of shares paid-up	12.29121	9.789111		12.29121
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 as rights	[shares] 25,02,099	[shares] 0		[shares] 25,02,099
Total aggregate number of shares issued during period	[shares] 25,02,099	[shares] 0		[shares] 25,02,099
Total increase (decrease) in number of shares outstanding	[shares] 25,02,099	[shares] 0		[shares] 25,02,099
Number of shares outstanding at end of period	[shares] 1,22,91,210	[shares] 97,89,111	[shares] 97,89,111	[shares] 1,22,91,210
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of rights issue during period	(A) 2	0		(B) 2
Total aggregate amount of increase in equity share capital during period	2	0		2
Total increase (decrease) in share capital	2	0		2
Equity share capital at end of period	12.29121	9.789111	9.789111	12.29121
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] 1,22,91,209	[shares] 97,89,110		[shares] 1,22,91,209
Shares in company held by subsidiaries of its holding company	[shares] 1	[shares] 1		[shares] 1
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 1,22,91,210	[shares] 97,89,111		[shares] 1,22,91,210
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		
Type of share				Equity Shares of Re. 1 each

(A) The Company has issed and allotted 2502099 of INR 1 each during the year

(B) The Company has issed and allotted 2502099 of INR 1 each during the year

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 of Re. 1 each	
Number of shares authorised	[shares] 1,20,00,000	
Value of shares authorised	12	
Number of shares issued	[shares] 97,89,111	
Value of shares issued	9.789111	
Number of shares subscribed and fully paid	[shares] 97,89,111	
Value of shares subscribed and fully paid	9.789111	
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] 97,89,111	
Total value of shares subscribed	9.789111	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 97,89,111	
Value of shares called	9.789111	
Value of shares paid-up	9.789111	
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 as rights	[shares] 0	
Total aggregate number of shares issued during period	[shares] 0	
Total increase (decrease) in number of shares outstanding	[shares] 0	
Number of shares outstanding at end of period	[shares] 97,89,111	[shares] 97,89,111
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Increase in equity share capital during period [Abstract]		
Amount of rights issue during period	0	
Total aggregate amount of increase in equity share capital during period	0	
Total increase (decrease) in share capital	0	
Equity share capital at end of period	9.789111	9.789111
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] 97,89,110	
Shares in company held by subsidiaries of its holding company	[shares] 1	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 97,89,111	
Type of share	Equity Shares of Re. 1 each	

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 of Re. 1 each	Equity Shares of Re. 1 each	Equity shares of Re 1	Equity shares of Re 1
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 of Re. 1 each	Equity Shares of Re. 1 each	Equity shares of Re 1	Equity shares of Re 1
Name of shareholder			Flipkart Private Limited	Flipkart Private Limited
Country of incorporation or residence of shareholder			SINGAPORE	SINGAPORE
Number of shares held in company			[shares] 1,22,91,209	[shares] 97,89,110
Percentage of shareholding in company			100.00%	100.00%

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 notes on equity share capital explanatory [TextBlock]	Textual information (7) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes

Textual information (7)

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

9. Share capital

	As at	As at
	March 31, 2022	March 31, 2021
Authorized share capital		
14,000,000 (March 31, 2021: 12,000,000) equity shares of Re.1 each	14	12
Issued, subscribed and fully paid-up shares capital		
12,291,210 (March 31, 2021: 9,789,111) equity shares of Re.1 each	12	10
Total issued, subscribed and fully paid-up shares	12	10

During the year ended 31 March 2022, the authorised share capital of the Company was increased by Rs. 2 i.e. 2 Mn equity shares of Re.1 each.

a. Reconciliation of shares outstanding at the beginning and at the end of the reporting year

	As at Mach 31, 2022		As at Mach 31, 2021	
	No. of shares	Amount	No. of shares	Amount
Equity shares of Re. 1 each fully paid up				
At the beginning of the year	97,89,111	10	97,89,111	10
Issued during the year	25,02,099	2	-	-
Outstanding at the end of the year	1,22,91,210	12	97,89,111	10

b. Terms and rights attached to equity shares

The Company has only one class of equity share having par value of Re. 1 per share. Each holder of equity share is

entitled to one vote per share. The Company declares and pays dividend in Indian Rupees. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining 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 shareholders.

c. Details of shareholders holding more than 5% shares in the Company

	As at Mach 31, 2022		As at Mach 31, 2021	
	No. of shares	% holding	No. of shares	% holding
Equity shares of Re. 1 each fully paid up				
Flipkart Private Limited, Singapore, the holding company	1,22,91,209	99.99%	97,89,110	99.99%

As per the records of the Company, including its register of shareholders / members and other declarations received from the shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownership of shares.

d. Shares held by holding company and / or their subsidiaries / associates

	As at	As at
	March 31, 2022	March 31, 2021
Flipkart Private Limited, Singapore (the holding company)		
12,291,209 (March 31, 2021: 9,789,110) equity shares of Re. 1 each	1,22,91,209	97,89,110
Flipkart Marketplace Private Limited, Singapore (fellow subsidiary)		
1 (March 31, 2021: Re. 1) equity share of Re. 1 each	1	1

[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]	Current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Intercorporate borrowings [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	5,113	7,097	5,111	7,097
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table] **..(2)**

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Other loans and advances [Member]		Other loans and advances, others [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	2	0	2	0
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

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 (8) [See below]

Textual information (8)

Disclosure of notes on borrowings explanatory [Text Block]

12. Financial liabilities

(i) Borrowings

Current

	As at	As at
	March 31, 2022	March 31, 2021
Unsecured		
Loan from related party* (refer note 21)	5,111	7,097
Working capital demand loan**	2	-
Total	5,113	7,097

* Loan from related party is unsecured loan, given for general business purpose and is repayable on demand. The interest rate for this obligation is fixed at 8% per annum (March 31, 2021: 8% per annum from October'20 and 11.25% per annum till October'20).

**Working capital demand loan is unsecured and repayable in full on April 05, 2022 and is carrying an interest rate of 6.4% per annum (March 31, 2021: Nil)

Changes in other financial liabilities arising from cash and non-cash changes:

Particulars	April 1, 2021	Cash flows	Non-cash changes	March 31, 2022
Unsecured borrowings	7,097	(1,984)	-	5,113
Total	7,097	(1,984)	-	5,113
Particulars	April 1, 2020	Cash flows	Non-cash changes	March 31, 2021
Unsecured borrowings	1,649	5,448	-	7,097
Total	1,649	5,448	-	7,097

[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]	Textual information (9) [See below]	
Major components of tax expense (income) [Abstract]		
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]		
Current tax expense (income)	-8,568	-6,155
Total current tax expense (income) and adjustments for current tax of prior periods	-8,568	-6,155
Other components of deferred tax expense (income)	8,568	6,155
Total tax expense (income)	0	0
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Accounting profit	-34,043	-24,456
Tax expense (income) at applicable tax rate	-8,568	-6,155
Tax effect of tax losses	8,402	6,140
Other tax effects for reconciliation between accounting profit and tax expense (income)	166	15
Total tax expense (income)	0	0
Reconciliation of average effective tax rate and applicable tax rate [Abstract]		
Accounting profit	-34,043	-24,456
Applicable tax rate	25.17%	25.17%
Total average effective tax rate	25.17%	25.17%

Textual information (9)

Disclosure of income tax [Text Block]

10. Income tax

The Company has no taxable income for the financial years March 31, 2022 and 2021 and accordingly, no provision for taxation has been made.

a) Reconciliation of tax expenses and accounting loss

a) Reconciliation of tax expenses and accounting loss	As at	As at
	March 31, 2022	March 31, 2021
Accounting losses before taxes	(34,043)	(24,456)
At India's statutory income tax rate of 25.17% (March 31, 2021: 25.17%)	(8,568)	(6,155)
Adjustments:		
Deferred tax assets not recognized on tax losses	8,402	6,140
Deferred tax assets not recognised on temporary differences and others	166	15
	-	-

b) Deferred tax:

Deferred tax relates to the following:

	As at	As at
	March 31, 2022	March 31, 2021
Provision for litigation cases	-	1
Others	-	(1)

Net Deferred tax asset/ (liability)	-	-

Under the Income-tax Act, 1961, unabsorbed business loss expire 8 years after the year in which they originate and unabsorbed depreciation can be carried forward indefinitely. Unrecognised deferred tax assets relate primarily to business loss, unabsorbed depreciation and temporary differences, if any, which do not qualify for recognition as per the applicable accounting standards.

The Company has not recognised any deferred tax assets on unabsorbed business loss and unabsorbed depreciation amounting to Rs. 129,775 (March 31, 2021: Rs. 107,853) and Rs. 1,960 (March 31, 2021: Rs.1843) respectively. These unexpired business loss will expire based on the year of origination as follows:

For the year ended	Unabsorbed business loss
March 31, 2023	3,471
March 31, 2024	7,692
March 31, 2025	4,950
March 31, 2026	1,099
March 31, 2027	17,961
March 31, 2028	39,096
March 31, 2029	31,082
Thereafter	24,424
	1,29,775

Deferred income tax assets are recognised 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 loss is strong evidence that future taxable profit may not be available. Therefore, in case of a history of recent loss, the Company has recognised deferred tax asset only to the extent that it has sufficient taxable temporary differences or there are other evidences that sufficient taxable profit will be available against which such deferred tax asset can be realised.

c) Reflected in the balance sheet as follows:

	As at	As at
	March 31, 2022	March 31, 2021

Deferred tax assets	-	1
Deferred tax liabilities	-	(1)
Deferred tax assets / (liabilities), net		

[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

[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

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	1,868	1,436	870	2,895
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Other receivables	Other receivables	Interest accrued*Pertains to receivables from related parties Rs. 870	Interest accrued*Pertains to receivables from related parties Rs. 2,895 (refer Note 21)
Other current financial assets others	1,868	1,436	870	2,895

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	66	66	7	4
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Restricted cash Represents fixed deposits amounting to Rs. 66 given as collateral against bank guarantees and letter of credit.	Restricted cash Represents fixed deposits amounting to Rs. 66 given as collateral against bank guarantees and letter of credit.	Bank deposits* The weighted average effective interest rate for short term deposits as at March 31, 2022 for the Company was 3.14% per annum.	Bank deposits* The weighted average effective interest rate for short term deposits as at March 31, 2022 for the Company was 3.24% per annum
Other current financial assets others	66	66	7	4

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		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]				
Other current financial assets [Abstract]				
Other current financial assets others	1	0	56	36
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Derivative assets	Derivative assets	Unsecured, credit impaired: Other receivables	Unsecured, credit impaired: Other receivables
Other current financial assets others	1	0	56	36

Other current financial assets others [Table] **..(4)**

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

Other current financial assets others [Axis]	Column 7		Column 8	
	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	19	19	-75	-55
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Unsecured, credit impaired: Security deposits	Unsecured, credit impaired: Security deposits	Allowance for impairment of other receivables	Allowance for impairment of other receivables
Other current financial assets others	19	19	-75	-55

Subclassification of trade receivables [Table] **..(1)**

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]	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	51,743	26,882	51,268	26,396
Allowance for bad and doubtful debts	475	486	0	0
Total trade receivables	51,268	26,396	51,268	26,396
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
Trade receivables due by others			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
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	475	486
Allowance for bad and doubtful debts	475	486
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
Trade receivables due by others	0	0
Total trade receivables due by directors, other officers or others	0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]		
Trade receivables due by firms in which any director is partner	0	0
Trade receivables due by private companies in which any director is director	0	0
Trade receivables due by private companies in which any director is member	0	0
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]	Current [Member]	
	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 other employee related liabilities	243	130
Total provisions for employee benefits	243	130
CSR expenditure provision	0	0
Other provisions	0	0
Total provisions	243	130

Details of advances [Table] **..(1)**

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 [Member]		Advances given suppliers [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	34,353	27,433	2,030	720
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
Advance due by others	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
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]	Current [Member]			
Classification of advances [Axis]	Other 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	32,323	26,713	13	8
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
Advance due by others	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
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]	Deposits with statutory authorities [Member]		Other advances, others [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	32,288	26,697	22	8
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
Advance due by others	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

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	
	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	195	125
Other non-current liabilities others [Abstract]		
Other non-current liabilities others [Line items]		
Description of other non-current liabilities others	Net employee defined benefit liabilities	Net employee defined benefit liabilities
Other non-current liabilities others	195	125

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	337	351	47	16
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Refund liability	Refund liability	Net employee defined benefit liabilities	Net employee defined benefit liabilities
Other current liabilities, others	337	351	47	16

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	2	2	91	55
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Payables for capital expenditure	Payables for capital expenditure	Other liabilities	Other liabilities
Other current financial liabilities, others	2	2	91	55

Details of loans [Table] **..(1)**

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of loans [Axis]	Loans [Member]		Loans to related parties [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]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	10,128	3,586	10,128	3,586
Allowance for bad and doubtful loans	0	0	0	0
Total loans	10,128	3,586	10,128	3,586
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
Loans due by others	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
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]	Loans given other related parties [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	
	31/03/2022	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	10,128	3,586
Allowance for bad and doubtful loans	0	0
Total loans	10,128	3,586
Details of loans due by directors, other officers or others [Abstract]		
Loans due by directors	0	0
Loans due by other officers	0	0
Loans due by others	0	0
Total loans due by directors, other officers or others	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]		
Loans due by firms in which any director is partner	0	0
Loans due by private companies in which any director is director	0	0
Loans due by private companies in which any director is member	0	0
Total loans due by firms or companies in which any director is partner or director	0	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	824	274
Other non-current assets, others [Abstract]		
Other non-current assets, others [Line items]		
Description of other non-current assets, others	Non-current tax assets (net)	Non-current tax assets (net)
Other non-current assets, others	824	274

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	61,642	55,633	61,642	55,633
Goods in transit	1,522	757	1,522	757
Mode of valuation	valued at lower of cost and net realizable value	valued at lower of cost and net realizable value	valued at lower of cost and net realizable value	valued at lower of cost and net realizable value

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 (10) [See below]	
Disclosure of notes on trade receivables explanatory [TextBlock]	Textual information (11) [See below]	
Advances, non-current	0	0
Total other non-current assets	824	274
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	0	0
Other balances with banks	39	767
Total balance with banks	39	767
Cash on hand	0	0
Total cash and cash equivalents	39	767
Total cash and bank balances	39	767
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
Security deposits	6	6
Total other current financial assets	2,818	4,407
Advances, current	34,353	27,432
Total other current assets	34,353	27,432
Total other non-current liabilities	195	125
Interest accrued on borrowings	939	288
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
Derivative liabilities	0	2
Total other current financial liabilities	1,032	347
Advance received from customers	5	63
Total other advance	5	63
Taxes payable other tax	1,940	1,612
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	1,940	1,612
Total other current liabilities	2,329	2,042

Textual information (10)

Disclosure of subclassification and notes on liabilities and assets explanatory [Text Block]

7. Other assets

		Non-Current		Current	
		As at	As at	As at	As at
		March 31, 2022	March 31, 2021	March 31, 2022	March 31, 2021
Capital advances					
Unsecured, considered good		0	0	-	-
Unsecured, credit impaired		5	5	-	-
		5	5	-	-
Allowance for impairment of capital advances		(5)	(5)	-	-
	(A)	0	0	-	-
Advances to trade suppliers					
Unsecured, considered good		-	-	2,030	720
Unsecured, credit impaired		-	-	633	335
		-	-	2,663	1,055
Allowance for impairment of advances		-	-	(633)	(335)
	(B)	-	-	2,030	720

Others					
Unsecured, considered good					
Balances with statutory/government authorities		-	-	32,288	26,697
Prepaid expenses		0	0	13	8
Others		-	-	22	8
	(C)	0	0	32,323	26,713
Total	(A+B+C)	0	0	34,353	27,433

8. Inventories (valued at lower of cost and net realizable value)

	As at	As at
	March 31, 2022	March 31, 2021
Traded goods include goods in transit Rs. 1,522 (March 31, 2021: Rs. 757)	61,642	55,633
Total	61,642	55,633

During the year ended March 31, 2022, Rs. 593 (March 31, 2021: Rs 3,876) was recognized as an expense to write down inventories to net realizable value and provision for slow moving and non-moving inventory.

Right to recover returned goods as at March 31, 2022 is Rs. 337 (March 31, 2021: Rs. 351)

(ii) Trade and other payables

Current

	As at	As at
	March 31, 2022	March 31, 2021

Trade and other payables* (refer Note 21 and 34)	58,750	62,853
Total	58,750	62,853

*Trade payables includes Rs. 14,283 (March 31, 2021: Rs. 15,175) amount payables on account of supply chain financing by the Company.

*Trade payables are unsecured, non-interest bearing, repayable on demand or as per the credit terms agreed with the vendors and are to be settled in cash.

Refer note 33 for ageing schedule based on requirement of Schedule III.

Outstanding dues to Micro and Small Enterprises

	As at March 31, 2022	As at March 31, 2021
(a) the principal amount remaining unpaid to any supplier at the end of the year	717	618
(b) the interest due thereon remaining unpaid to any supplier at the end of the year	3	1
(c) the amount of interest paid in terms of section 16 of the Micro and Small Enterprises Development Act, 2006 (27 of 2006) (MSMED Act), along with the amount of the payment made to the supplier beyond the appointed day	3,074	859
(d) the amount of interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act	21	5
(e) the amount of interest accrued and remaining unpaid at the end of the year	24	6
(f) the amount of interest remaining due and payable even in the succeeding years, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act	6	1

Onerous contracts

The Company has estimated a provision of Rs. Nil (March 31, 2021: Rs. Nil) towards certain onerous contract.

	As at	As at

	March 31, 2022	March 31, 2021
Opening balance	-	131
Utilised during the year	-	(131)
Addition during the year	-	
Total provision on onerous contracts	-	-

Textual information (11)

Disclosure of notes on trade receivables explanatory [Text Block]

(iv) Trade receivables

	As at March 31, 2022	As at March 31, 2021
Unsecured, considered good (refer Note 21)	51,268	26,396
Unsecured, credit impaired (refer Note 21)	475	486
	51,743	26,882
Allowance for impairment of trade receivables (refer Note 21)	(475)	(486)
	51,268	26,396
Total	51,268	26,396

No trade or other receivable are due from directors or other officers of the Company either severally or jointly with any other person. Nor any trade or other receivable are due from firms or private companies respectively in which any director is a partner, a director or a member.

Trade receivables are non-interest bearing and are generally on 30 to 60 days term. They are recognised at their original invoice amounts which represent their fair values on initial recognition.

The Company has reversed allowance for impairment of Rs. 11 (March 31, 2021: Rs. 28) on trade receivables for the year ended March 31, 2022.

Refer note 32 for ageing schedule based on requirement of Schedule III.

[401200] Notes - Additional disclosures on balance sheet

Details of disclosures required under MSMED Act 2006 [Table] **..(1)**

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

Micro small medium enterprises [Axis]	Column 1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Additional balance sheet notes [Abstract]		
Details of disclosures required under MSMED Act 2006 [Abstract]		
Details of disclosures required under MSMED Act 2006 [Line items]		
Principal and interest due remaining unpaid [Abstract]		
Principal due remaining unpaid	717	618
Interest due remaining unpaid	3	1
Total principal and interest due remaining unpaid	720	619
Amount of interest paid under MSMED Act 2006	3,074	859
Amount of payments made to supplier beyond due date during year	0	0
Amount of interest due and payable for period	21	5
Amount of interest accrued and remaining unpaid at end of accounting year	24	6
Amount of further interest due and payable even in succeeding year	6	1
Name supplier being micro small medium enterprises	Various	Various

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 additional balance sheet notes explanatory [TextBlock]	Textual information (12) [See below]	
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Guarantees	656	462
Total contingent liabilities	656	462
Total contingent liabilities and commitments	656	462
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
Details of disclosures required under MSMED Act 2006 [Abstract]		
Principal and interest due remaining unpaid [Abstract]		
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
Details of share application money received and paid [Abstract]		
Share application money received during year	87,073	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 1	[pure] 0
Number of person share application money paid as at end of year	[pure] 0	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0
Share application money received and due for refund	0	0
Details regarding cost records and cost audit[Abstract]		
Net worth of company	103,352	50,078
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	773,145	542,356
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0
Number of warrants converted into debentures during period	[pure] 0	[pure] 0
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0
Number of warrants issued during period (INR)	[pure] 0	[pure] 0

Textual information (12)

Disclosure of additional balance sheet notes explanatory [Text Block]

22. Contingent liabilities and commitments

	As at	As at
	March 31, 2022	March 31, 2021
Bank guarantee	656	462
Total	656	462

1. On November 06, 2018, CCI dismissed an information filed by the All India Online Vendors Association ('AIOVA') for alleged violations by the Company. AIOVA challenged this CCI order before the National Company Law Appellate ('NCLAT'). On March 4, 2020, NCLAT overturned the CCI order and directed the DG to start an investigation in the matter. The Company preferred an appeal before the Supreme Court. On December 02, 2020, the Supreme Court stayed the operation of the NCLAT Order implying a stay on the investigation. Pending ultimate outcome of this litigation, the Company does not believe this matter will have any material impact on the Consolidated Ind AS Financial Statements.

2. In July 2021, the Directorate of Enforcement in India issued a Show Cause Notice (SCN) to (i) Flipkart India Private Limited, Bengaluru, India (FKI or Company) (ii) Flipkart Private Limited, Singapore (FKS) and to unrelated companies and individuals, including certain current and former shareholders and directors of Flipkart. The SCN requests the recipients to show cause as to why further proceedings under India's Foreign Direct Investment rules and regulations (the "Rules") should not be initiated against them based on alleged violations during the period from 2009 to 2015. The SCN is an initial stage of proceedings under the Rules which could, depending upon the conclusions at the end of the initial stage, lead to a hearing to consider the merits of the allegations described in the SCN. Flipkart has sought legible copies of the 'Relied Upon Documents'' and is awaiting response on the same. If the matter progresses to consideration of merits of the allegations, Flipkart intends to defend against the allegations vigorously. Accordingly, the Company does not believe that this matter will have a material adverse effect on its business, financial condition, results of operations or cash flows.

24. Investment in equity-accounted investees:

The Company has the following investments accounted under equity method as at March 31, 2022 and March 31, 2021

	As at	As at
Particulars	March 31, 2022	March 31, 2021
Carrying value of investment in associates	9,906	2,592
Carrying value of investment in joint venture	16	-
Total	9,922	2,592

The below table provides summarised financial information of the Company's associates and joint venture in aggregate. These associates and joint venture are considered to be individually immaterial.

	As at	As at
Particulars	March 31, 2022	March 31, 2021
Company's share of:		
Loss for the year	(87)	(8)
Other comprehensive loss for the year	(1)	-
Total comprehensive loss for the year	(88)	(8)

25. Capital Management

"The primary objective of the Company's capital management is to ensure that it maintains a strong credit rating and healthy capital ratios in order to support its business and maximize shareholder value.

The Company monitors capital using a gearing ratio, which is net debt divided by total capital plus net debt. The Company includes within net debt, loans and borrowings (excluding cash and cash equivalents), trade and other payables and other financial liabilities, other current liabilities and employee benefit liability. Capital includes equity attributable to the owners of the Company.

There has been no change in the capital management policy of the Company."

	As at	As at
	March 31, 2022	March 31, 2021
Borrowings (refer note 12(i))	5,113	7,097
Trade and other payables (refer note 12(ii))	58,750	62,853
Other financial liabilities (refer note 12(iii))	1,032	347
Other current liabilities (refer note 13)	2,282	2,026

Provision for employee benefits	485	271
Less: Cash and cash equivalents (refer note 6(iv))	(39)	(767)
Total Debt	67,623	71,827
Equity attributable to the equity holders of the Company	1,03,352	50,078
Total capital	1,03,352	50,078
Capital and debt	1,70,975	1,21,906
Gearing ratio	39.55%	58.92%

26. Financial risk management objectives and policies

"The Company is exposed to financial risks arising from its operations and the use of financial instruments. The key financial risks include credit risk, liquidity risk, interest risk and foreign currency risk. The Board of Directors reviews and agrees policies and procedures for the management of these risks.

The following sections provide details regarding the Company's exposure to the above-mentioned financial risks and the objectives, policies and processes for the management of these risks.

There has been no change to the Company's exposure to these financial risks or the manner in which it manages and measures the risks, except as disclosed in Note 25 (d) foreign currency risk section."

a) Credit risk

"Credit risk is the risk of loss that may arise on outstanding financial instruments should a counterparty default on its obligations. The Company's exposure to credit risk arises primarily from trade receivables and financial assets. For other financial assets (including investment securities, loans, cash and cash equivalents), the Company minimize credit risk by dealing exclusively with high credit rating counterparties.

The Company's objective is to seek continual revenue growth while minimizing losses incurred due to increased credit risk exposure. The Company trades only with recognized and creditworthy third parties. In addition, receivable balances are monitored on an ongoing basis with the result that the Company's exposure to bad debts is not significant.

The Company determines concentrations of credit risk by monitoring the economic and industry profile of its trade receivables on an ongoing basis.

Financial assets that are neither past due nor impaired

Trade and other receivables that are neither past due nor impaired are with creditworthy debtors with good payment record with the Company. Cash and cash equivalents and investment securities that are neither past due nor impaired are placed with reputable financial institutions or companies with high credit ratings and no history of default.

Financial assets that are past due but not impaired

There is no other class of financial assets that is past due but not impaired except for trade receivables of Rs. 4,249 as of

March 31, 2022 and Rs. 456 as of March 31, 2021, respectively. Of the total receivables, Rs. 47,019 as of March 31, 2022 and Rs. 25,940 as of March 31, 2021, respectively, were neither past due nor impaired. The Company's credit period generally ranges from 30-60 days. The aging analysis of the receivables has been considered from the date the invoice falls due. The age wise break up of receivables, net of allowances that are past due, is given below.

	As at	As at
	March 31, 2022	March 31, 2021
Financial assets that are neither past due not impaired	47,019	25,940
Financial assets that are past due but not impaired		
Past due 0 – 30 days	656	286
Past due 31 – 60 days	710	62
Past due 61 – 90 days	53	53
Past due over 90 days	2,830	55
Total - past due but not impaired	4,249	456

Financial assets that are impaired

Information regarding financial assets that are impaired is disclosed in note 6(iv), trade receivables.

b) Liquidity risk

"Liquidity risk is the risk that the Company will encounter difficulty in meeting financial obligations due to shortage of funds. The Company's exposure to liquidity risk arises primarily from mismatches of the maturities of financial assets and liabilities. The Company's objective is to maintain a balance between continuity of funding and flexibility.

The Company assessed the concentration of risk with respect to refinancing its debt and concluded it to be low. Access to sources of funding is sufficiently available."

Analysis of financial instruments by remaining contractual maturities

The table below summarizes the maturity profile of the Company's financial liabilities at the end of the reporting period based on contractual undiscounted repayment obligations.

As at March 31, 2022

	One year or less	One to five years	Over five years	Total
Financial liabilities				
Borrowings (refer note 12(i))	5,113	-	-	5,113
Trade and other payables (refer note 12(ii))	58,750	-	-	58,750
Others (refer note 12(iii))	1,032	-	-	1,032
Total undiscounted financial liabilities	64,895	-	-	64,895

As at March 31, 2021

	One year or less	One to five years	Over five years	Total
Financial liabilities				
Borrowings (refer note 12(i))	7,097	-	-	7,097
Trade and other payables (refer note 12(ii))	62,853	-	-	62,853
Others (refer note 12(iii))	347	-	-	347
Total undiscounted financial liabilities	70,297	-	-	70,297

c) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of the Company’s financial instruments will fluctuate because of changes in market interest rates. The Company’s exposure to interest rate risk arises primarily from their loans and borrowings, interest-bearing loans given to related parties and investments in debt securities. All of the Company’s financial assets and liabilities are at fixed interest rates. The Company does not have any interest rate risk as at March 31, 2022 and March 31, 2021.

d) Foreign currency risk

The fluctuation in foreign currency exchange rates may have potential impact on the Statement of Profit and Loss and equity, where any transaction references more than one currency or where assets/liabilities are denominated in a currency other than the functional currency of the Company. The Company's primary transactional currency is Indian rupee and the foreign currency transactions are restricted to secured borrowings and certain trade and other payables and other financial liabilities.

The Company has transactional currency exposures arising from purchases that are denominated in a currency other than the functional currency, primarily USD. Approximately 1% of purchases are denominated in foreign currencies (USD) (March 31, 2021: 1% of purchases are denominated in foreign currencies (USD)).

Forward contracts amounting to Rs. 297 equivalent to USD 4 (March 31, 2021 Rs. 262 equivalent to USD 4) is outstanding as at March 31, 2022.

As at March 31, 2022, 5% increase / decrease in the exchange rate of Indian rupee with US Dollars would result in approximately Rs. 119 increase/decrease respectively in the loss before tax of the Company (March 31, 2021: Rs. 71 decrease /increase respectively in the loss before tax of the Company).

32. Trade receivables ageing

As at 31 March, 2022

Outstanding for the following periods from due date of payment

Particulars	Not due	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
Trade Receivables - Billed							
i) Undisputed Trade Receivables – considered good	46,297	3,298	938	8	2	3	50,546
ii) Undisputed Trade receivable – credit impaired	-	1	5	4	3	462	475
Gross Receivables	46,297	3,299	943	12	5	465	51,021
Less: Allowance for impairment	-	(1)	(5)	(4)	(3)	(462)	(475)
Net Receivables - Billed	46,297	3,298	938	8	2	3	50,546
Unbilled revenue (undisputed, considered good)	722	-	-	-	-	-	722
Total Receivables	47,019	3,298	938	8	2	3	51,268

As at 31 March, 2021

Outstanding for the following periods from due date of payment

Particulars	Not due	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
Trade Receivables - Billed							
i) Undisputed Trade Receivables – considered good	25,260	428	4	21	3	0	25,716
ii) Undisputed Trade receivable – credit impaired	-	3	18	2	6	457	486
Gross Receivables	25,260	431	22	23	9	457	26,202
Less: Allowance for impairment	-	(3)	(18)	(2)	(6)	(457)	(486)
Net Receivables - Billed	25,260	428	4	21	3	0	25,716
Unbilled revenue (undisputed, considered good)	680	-	-	-	-	-	680
Total Receivables	25,940	428	4	21	3	0	26,396

33. Trade and other payables ageing

As at 31 March, 2022

Outstanding for the following periods from due date of payment

Particulars	Unbilled	Not due	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Total outstanding dues of micro and small enterprises	-	602	113	2	0	0	717
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	3,839	50,353	2,859	447	203	332	58,033
Total Trade Payables	3,839	50,955	2,972	449	203	332	58,750

As at 31 March, 2021

Outstanding for the following periods from due date of payment

Particulars	Unbilled	Not due	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Total outstanding dues of micro and small enterprises	-	199	398	17	2	2	618
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,172	45,770	14,305	454	306	228	62,235
Total Trade Payables	1,172	45,969	14,703	471	308	230	62,853

34. The Company has established a comprehensive system of maintenance of information and documents as required by the transfer pricing legislation under Sections 92-92F of the Income-tax Act, 1961. Since the law requires existence of such information and documentation to be contemporaneous in nature, the Company is in the process of updating the documentation for the international transactions entered into with the associated enterprises during the financial year and expects such records to be in existence latest by November 30, 2021 as required under law. The Management is of the opinion that its international transactions are at arm's length so the aforesaid legislation will not have any impact on the financial statements, particularly on the amount of tax expense and that of provision for taxation.

35. Ratios

Sl No.	Ratios	Numerator	Denominator	March 31, 2022	March 31, 2021	Variance %	Reasons for significant variance*
i)	Current ratio	Current Assets	Current Liabilities	2.38	1.63	46%	Due to increase in credit terms of trade receivables along with increase in intercorporate loan given.
ii)	Debt- Equity Ratio	Total Debt	Shareholder's Equity	0.05	0.14	(65)%	Due to increase in shareholder's equity because of fund infusion along with debt repayment.
iii)	Debt Service Coverage ratio**	Earnings for debt service [1]	Debt service [2]	NA	NA	NA	NA
	Return on	Net Profits after	Average Shareholder's				

iv)	Equity ratio (%)	taxes	Equity	(44.49)%	(39.28)%	13%	NA
v)	Inventory Turnover ratio	Cost of goods sold	Average Inventory	9.09	10.56	(14)%	NA
vi)	Trade Receivable Turnover Ratio	Net credit sales	Average Trade Receivable	13.13	19.63	(33)%	Due to increase in credit terms of trade receivables.
vii)	Trade Payable Turnover Ratio	Net credit purchases	Average Trade Payables	8.86	9.79	(9)%	NA
viii)	Net Capital Turnover Ratio	Net sales	Working capital [3]	7.36	7.17	3%	NA
ix)	Net Profit ratio(%)	Net Profit	Net sales	(6.69)%	(5.70)%	18%	NA
x)	Return on Capital Employed(%)	Earnings before interest and taxes (EBIT)	Capital Employed [4]	(30.38)%	(41.49)%	(27)%	Due to greater increase in capital employed (because of fund infusion) as compared to increase in EBIT.
xi)	Return on Investment(%)						
	a. Investment in Equity and Preference Shares	Interest Income	Investement	-	-	0%	NA
	b. Fixed Deposits	Interest Income (Finance Income)	Time Weighted Average investments	3.14%	3.24%	(3)%	NA

* Ratios variances have been explained for any change by more than 25% as compared to previous year.

**Ratio analysis for Debt service coverage ratio is not disclosed as Earnings available for debt service are negative for current year and previous year.

[1] Net profit after taxes + Non-cash operating expenses + Interest

[2] Lease Payments + Interest payments

[3] Current assets - Current Liabilities

[4] Total Assets - Current Liability

36. Other Statutory Information:

"(i) The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property under the Benami Transactions

(Prohibition) Act, 1988 and rules made thereunder."

(ii) The Company has balance with the below-mentioned companies struck off under Section 248 of Companies Act, 2013 or Section 560 of Companies Act, 1956:

Sl No.	Name of the struck off company	Nature of transactions with Struck off Company	Balance outstanding as at March 31, 2022	Relationship with Struck off Company, if any, to be disclosed	Balance outstanding as at March 31, 2021	Relationship with Struck off Company, if any, to be disclosed	
a)	Bhavika Sales Private Limited	Payable to Vendor	0	Vendor	0	Vendor	
b)	Interserve Workspace Management Private Limited	Trade Receivables	1	Customer	1	Customer	
c)	Keona Style Kreations Private Limited	Payable to Vendor	0	Vendor	0	Vendor	
d)	Lemonlearn Eservices Private Limited	Payable to Vendor	3	Vendor	3	Vendor	
e)	Magicwell (India) Private Limited	Payable to Vendor	0	Vendor	0	Vendor	
f)	Noise Retail Private Limited	Payable to Vendor	0	Vendor	0	Vendor	

g)	Oxizn International Private Limited	Payable to Vendor	0	Vendor	0	Vendor	
h)	Reliance Communications Infrastructure Limited	Trade Receivables	0	Customer	0	Customer	
i)	Styleever E Trends Private Limited	Payable to Vendor	0	Vendor	0	Vendor	
	Yakit Technologies Private Limited	Trade Receivables	2	Customer	2	Customer	

(iii) The Company do not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

(iv) The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.

(v) Except for loan transactions with fellow subsidiaries mentioned below, the Company has not advanced or loaned or invested funds to any persons or entities, including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) to directly or indirectly lend or invest in other persons or entities on behalf of the Funding party (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries:

During the year, the Company gave loan of INR 0 mn to Flipkart Internet Private Limited (a fellow subsidiary, CIN: U51109KA2012PTC066107) on various dates which was further advanced by Flipkart Internet Private Limited on various dates to Adiquity Technologies Private Limited* (a fellow subsidiary, CIN:U85110KA2006PTC038285).

During the year, the Company gave loan of INR 5,121 mn to Flipkart Internet Private Limited (a fellow subsidiary) on various dates which was further advanced by Flipkart Internet Private Limited on various dates to Cleartrip Private Limited (a fellow subsidiary, CIN: U63040MH2005PTC153232).

During the year, the Company gave loan of INR 590 mn to Flipkart Internet Private Limited (a fellow subsidiary) on various dates which was further advanced by Flipkart Internet Private Limited on various dates to F1 Info Solutions & Services Private Limited (a fellow subsidiary, CIN: U72300KA2012PTC147731).

During the year, the Company gave loan of INR 792 mn to Flipkart Internet Private Limited (a fellow subsidiary) on various dates which was further advanced by Flipkart Internet Private Limited on various dates to Jeeves Consumer Services Private Limited (a fellow subsidiary, CIN: U52511KA2007PTC044748).

During the year, the Company gave loan of INR 13,504 mn to Flipkart Internet Private Limited (a fellow subsidiary) on various dates which was further advanced by Flipkart Internet Private Limited on various dates to Myntra Designs Private Limited (a fellow subsidiary, CIN: U72300KA2007PTC041799).

During the year, the Company gave loan of INR 231 mn to Flipkart Internet Private Limited (a fellow subsidiary) on various dates which was further advanced by Flipkart Internet Private Limited on various dates to Mintkart India Private Limited (a fellow subsidiary, CIN: U72200MH2000PTC123649).

During the year, the Company gave loan of INR 549 mn to Flipkart Internet Private Limited (a fellow subsidiary) on various dates which was further advanced by Flipkart Internet Private Limited on various dates to Novarris Fashion Trading Private Limited** (a fellow subsidiary, CIN: U74999HR2016PTC064805).

During the year, the Company gave loan of INR 6,913 mn to Myntra Jabong India Private Limited (a fellow subsidiary, CIN: U74900KA2015FTC079383) on various dates which was further advanced by Myntra Jabong India Private Limited on various dates to Myntra Designs Private Limited (a fellow subsidiary).

* During the current year, Adiquity Technologies Private Limited have been merged with Instakart Services Private Limited w.e.f April 1, 2017.

** During the current year, Novarris Fashion Trading Private Limited has been merged with Jade e-Services Private Limited w.e.f June 29, 2016.

The above transactions are in compliance with the relevant provisions of the Foreign Exchange Management Act, 1992 (42 of 1999) and the Companies Act, 2013 and the transactions are not voilative of the Prevention of Money-Laundering Act, 2002 (15 of 2003).

(vi) Except for loan transactions with fellow subsidiaries mentioned below, the Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) to 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:

During the year, the Company's Holding Company Flipkart Private Limited invested INR 144 mn in the Company on March 17, 2022 which was advanced by the Company to Myntra Jabong India Private Limited (a fellow subsidiary).

During the year, the Company's Holding Company Flipkart Private Limited invested INR 420 mn in the Company on March 17, 2022 which was advanced by the Company to Wal-mart India Private Limited (a fellow subsidiary, CIN: U51909DL2007PTC167118).

During the year, the Company's Holding Company Flipkart Private Limited invested INR 12,955 mn in the Company on various dates which was advanced by the Company on various dates to Flipkart Internet Private Limited (a fellow subsidiary).

During the year, the Company's Holding Company Flipkart Private Limited invested INR 5,393 mn in the Company on December 17, 2022 which was utilised by the Company to invest in 63 Ideas Infolabs Private Limited (associate, CIN: U51100KA2015PTC081330).

During the year, the Company received loan of INR 13,649 mn from Instakart Services Private Limited (a fellow subsidiary, CIN: U74900KA2015PTC080778) on various dates which was further advanced by the Company on various dates to Myntra Jabong India Private Limited (a fellow subsidiary).

During the year, the Company received loan of INR 1 mn from Instakart Services Private Limited (a fellow subsidiary) on various dates which was further advanced by the Company on various dates to Liv Artificial Intelligence Private Limited (a fellow subsidiary, CIN: U72200KA2015PTC080075).

During the year, the Company received loan of INR 7,662 mn from Instakart Services Private Limited (a fellow subsidiary) on various dates which was further advanced by the Company on various dates to Wal-mart India Private Limited (a fellow subsidiary).

During the year, the Company received loan of INR 65,080 mn from Instakart Services Private Limited (a fellow subsidiary) on various dates which was further advanced by the Company on various dates to Flipkart Internet Private Limited (a fellow subsidiary).

The above transactions are in compliance with the relevant provisions of the Foreign Exchange Management Act, 1992 (42 of 1999) and the Companies Act, 2013 and the transactions are not voilative of the Prevention of Money-Laundering Act, 2002 (15 of 2003).

(vii) The Company have not any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

37. Previous year amounts in the Consolidated Ind-AS Financial Statements, including notes thereto, have been re-classified wherever required to conform to the current year presentation / classification. These do not affect the previously reported net loss or equity.

[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 (13) [See below]

Textual information (13)

Disclosure of revenue [Text Block]

14. Revenue from contracts with customers

	For the year ended	For the year ended
	March 31, 2022	March 31, 2021
Sale of traded goods	5,07,091	4,29,398
Income from services	2,834	19
Total	5,09,925	4,29,417

14.1 Disaggregation of revenue information:

The Company primarily engages in trading of goods which is shown in below table:

Type of business operations	For the year ended	For the year ended
	March 31, 2022	March 31, 2021
Sale of traded goods	5,07,091	4,29,398
Income from services	2,834	19
Total	5,09,925	4,29,417

Timing of revenue recognition

	For the year ended	For the year ended
	March 31, 2022	March 31, 2021
Goods and Services transferred at a point in time	5,09,921	4,29,412

Services transferred over time	4	5
Total	5,09,925	4,29,417

14.2 Contract balances:

	As at	As at
	March 31, 2022	March 31, 2021
Trade receivables (refer note 6(iv))	51,268	26,396

[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

[612600] Notes - Employee benefits

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	Gratuity Plan	Gratuity Plan
Surplus (deficit) in plan [Abstract]		
Defined benefit obligation, at present value	242	141
Net surplus (deficit) in plan	-242	-141
Actuarial assumption of discount rates	6.60%	6.30%
Actuarial assumption of expected rates of salary increases	7.00%	12.00%

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	Gratuity Plan	Gratuity Plan	
Changes in net defined benefit liability (assets) [Abstract]			
Current service cost, net defined benefit liability (assets)	45	25	
Interest expense (income), net defined benefit liability (assets)	9	8	
Payments from plan, net defined benefit liability (assets)	36	15	
Increase (decrease) through other changes, net defined benefit liability (assets)	(A) 83	(B) -4	
Total increase (decrease) in net defined benefit liability (assets)	101	14	
Net defined benefit liability (assets) at end of period	242	141	127

(A) Acquisition (credit)* 62 Amount recognized in other comprehensive income 21

(B) Acquisition (credit)* (2) Amount recognized in other comprehensive income (2)

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 (14) [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 (14)

Disclosure of employee benefits [Text Block]

29. Gratuity plan

The Company operates a defined benefit gratuity plan for its employees. Under the gratuity plan, every employee who has completed at least five years of service gets a gratuity on departure at 15 days of last drawn salary for each completed year of service. The plan is not funded by the Company.

The following tables summarize the components of net benefit expense recognized in the Statement of Profit and Loss and the funded status and amounts recognized in the balance sheet:

	As at March 31, 2022	As at March 31, 2021
Statement of Profit and Loss		
Current service cost (including risk premiums for fully insured benefits)	45	25
Past service cost	-	-
Net interest on net defined benefit liability	9	8
Net benefit expense	54	33
Re-measurement (gains) / losses in other comprehensive income		
- Actuarial (gain) due to liability experience	-	(6)
- Actuarial loss due to liability assumption changes	21	4
Net re-measurement (gains)/losses of net defined benefit liability	21	(2)
Balance sheet		
Present value of defined benefits obligation	242	158

Plan liability	242	158
Change in the present value of the defined benefit obligation are as follows:		
Opening defined benefit obligation	141	127
Current service cost	45	25
Past service cost	-	-
Acquisition (credit)*	62	(2)
Benefits paid	(36)	(15)
Net interest on net defined benefit liability	9	8
Amount recognized in other comprehensive income	21	(2)
Defined benefit obligation as at the end of the year	242	141

*The acquisition credit for year ended March 31, 2022 and March 31, 2021 is due to the transfer of liability to/from fellow subsidiary companies.

The principal assumptions used in determining gratuity and leave benefit obligations for the Company's plan are as follows:

	As at March 31, 2022	As at March 31, 2021
Discount rate	6.60%	6.30%
Expected rate of return on assets	NA	NA
Salary escalation rate	7% for the first year, 12% for the next 2 years and 10% thereafter	12% for first three years and 10% thereafter
Mortality rate	Indian Assured Lives Mortality (2012-14) (modified) Ult*	100% of Indian Assured Lives Mortality 2012-2014
Withdrawal rate	Managers and above -20%	Managers and above -13%

	Others -18%	Others -18%

The estimates of future salary increases, considered in actuarial valuation, take account of inflation, seniority, promotion and other relevant factors, such as supply and demand in the employment market.

	As at	As at
Sensitivity analysis of assumptions used	March 31, 2022	March 31, 2021
Discount rate	6.60%	6.30%
Effect on defined benefit obligation due to 1% increase in discount rate	(14)	(10)
Effect on defined benefit obligation due to 1% decrease in discount rate	15	10
Salary escalation rate	7% for the first year, 12% for the next 2 years and 10% thereafter	12% for first three years and 10% thereafter
Effect on defined benefit obligation due to 1% increase in salary escalation rate	10	6
Effect on defined benefit obligation due to 1% decrease in salary escalation rate	(10)	(6)

Method used for sensitivity analysis: The sensitivity analysis above determine their individual impact on the plan's end of year defined benefit obligation. In reality, the plan is subject to multiple external experience items which may move the defined benefit obligation in similar or opposite directions, while the plan's sensitivity to such changes can vary over time.

	As at	As at
Expected benefit payments	March 31, 2022	March 31, 2021
Within 1 year	47	16

2-5 years	109	63
More than 5 years	241	163

Expected contribution to the defined benefit plan for the year ended March 31, 2022 is Rs. Nil as the scheme is managed on unfunded basis.

The weighted average duration of the defined benefit obligation is 6 years.

[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

[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
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

[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 functional currency	INR	
Description of presentation currency	INR	

[500100] Notes - Subclassification and notes on income and expenses

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]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	507,091	429,398
Revenue from sale of services	2,834	19
Total revenue from operations other than finance company	509,925	429,417
Total revenue from operations	509,925	429,417
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on non-current investments [Abstract]		
Interest on fixed deposits, non-current investments	239	609
Interest on non-current intercorporate deposits	869	2,896
Interest on other non-current investments	7	15
Total interest income on non-current investments	1,115	3,520
Total interest income	1,115	3,520
Dividend income [Abstract]		
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Net gain/loss on sale of current investments	51	3
Total net gain/loss on sale of investments	51	3
Other non-operating income [Abstract]		
Net gain (loss) on foreign currency fluctuations treated as other income [Abstract]		
Other net gain (loss) on foreign currency fluctuations treated as other income	3	-48
Total net gain/loss on foreign currency fluctuations treated as other income	3	-48
Liabilities written off	7	25
Miscellaneous other non-operating income	656	574
Total other non-operating income	666	551
Total other income	1,832	4,074
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense non-current loans [Abstract]		
Interest expense non-current loans, others	974	290
Total interest expense non-current loans	974	290
Interest expense current loans [Abstract]		
Interest expense current loans, others	187	442
Total interest expense current loans	187	442
Other interest charges	24	10
Total interest expense	1,185	742
Other borrowing costs	115	101
Net gain/loss on foreign currency transactions and translations treated as finance costs	115	-27
Total finance costs	1,415	816
Employee benefit expense [Abstract]		
Salaries and wages	3,456	2,178
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	61	29
Total contribution to provident and other funds	61	29
Employee share based payment [Abstract]		
Employee share based payment- Cash settled	2,645	1,593
Total employee share based payment	2,645	1,593
Gratuity	45	25
Staff welfare expense	67	25
Total employee benefit expense	6,274	3,850

Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	5	5
Amortisation expense	2	2
Total depreciation, depletion and amortisation expense	7	7
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	522	346
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	0	0
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	23	10
Total rates and taxes excluding taxes on income	23	10
Telephone postage	5	2
Travelling conveyance	82	11
Legal professional charges	365	467
Directors sitting fees	0	0
Advertising promotional expenses	181	110
Cost transportation [Abstract]		
Cost other transporting	28	5
Total cost transportation	28	5
Cost warehousing	2,881	1,390
Net provisions charged [Abstract]		
Other provisions created	296	91
Total net provisions charged	296	91
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolishment and destruction of depreciable property plant and equipment	0	0
Contract cost [Abstract]		
Other claims contracts	240	42
Total contract cost	240	42
Payments to auditor [Abstract]		
Payment for audit services	7	7
Payment for taxation matters	1	1
Total payments to auditor	8	8
CSR expenditure	0	0
Miscellaneous expenses	(A) 696	(B) 483
Total other expenses	5,327	2,965

Footnotes

(A) Repairs and maintenance : Others (refer note 21) 308 Marketplace Charges 22 Miscellaneous expenses 366

(B) Repairs and maintenance : Others (refer note 21) 230 Marketplace Charges 6 Miscellaneous expenses 247

[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]			
Cash and cash equivalents cash flow statement	39	767	12,046
Cash and cash equivalents	39	767	
Income taxes paid (refund), classified as operating activities	549	158	
Total income taxes paid (refund)	549	158	

[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]		
Other Comprehensive income, attributable to owners of parent	418	102
Other Comprehensive income, attributable to non-controlling interests	0	0
Share of profit (loss) of associates accounted for using equity method	-87	-8
Total share of profit (loss) of associates and joint ventures accounted for using equity method	-87	-8
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, net of tax	-1	0
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	-1	0
Changes in other inventories	-6,009	-25,998
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-6,009	-25,998
Domestic sale traded goods	507,091	429,398
Total domestic turnover goods, gross	507,091	429,398
Total revenue from sale of products	507,091	429,398
Domestic revenue services	2,834	19
Total revenue from sale of services	2,834	19
Gross value of transaction with related parties	430,356	370,450
Bad debts of related parties	0	0

[611200] Notes - Fair value measurement

Disclosure of fair value measurement of liabilities [Table] **..(1)**

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

Measurement [Axis]	At fair value [Member]			Recurring fair value measurement [Member]
Classes of liabilities [Axis]	Column 1			Column 1
Levels of fair value hierarchy [Axis]	Level 2 of fair value hierarchy [Member]			Level 2 of fair value hierarchy [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 fair value measurement of liabilities [Abstract]				
Disclosure of fair value measurement of liabilities [Line items]				
Nature of liabilities	Derivative liabilities	Derivative liabilities		Derivative liabilities
Liabilities	0	2	2	0
Description of reasons for fair value measurement, liabilities	Management Decision	Management Decision		Management Decision
Transfers out of Level 1 into Level 2 of fair value hierarchy, liabilities held at end of reporting period	0	0		0
Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, liabilities	NA	NA		NA
Transfers out of Level 2 into Level 1 of fair value hierarchy, liabilities held at end of reporting period	0	0		0
Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, liabilities	NA	NA		NA
Description of valuation techniques used in fair value measurement, liabilities	Refer note no 27	Refer note no 27		Refer note no 27
Reconciliation of changes in fair value measurement, liabilities [Abstract]				
Changes in fair value measurement, liabilities [Abstract]				
Sales, fair value measurement, liabilities	2	0		2
Total increase (decrease) in fair value measurement, liabilities	-2	0		-2
Liabilities at end of period	0	2	2	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	NA	NA		NA
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	NA	NA		NA
Nature of liabilities	Derivative liabilities	Derivative liabilities		Derivative liabilities

Disclosure of fair value measurement of liabilities [Table] **..(2)**

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

Measurement [Axis]	**Recurring fair value measurement [Member]**	
Classes of liabilities [Axis]	**Column 1**	
Levels of fair value hierarchy [Axis]	**Level 2 of fair value hierarchy [Member]**	
	01/04/2020 to 31/03/2021	**31/03/2020**
Disclosure of fair value measurement of liabilities [Abstract]		
Disclosure of fair value measurement of liabilities [Line items]		
Nature of liabilities	Derivative liabilities	
Liabilities	2	2
Description of reasons for fair value measurement, liabilities	Management Decision	
Transfers out of Level 1 into Level 2 of fair value hierarchy, liabilities held at end of reporting period	0	
Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, liabilities	NA	
Transfers out of Level 2 into Level 1 of fair value hierarchy, liabilities held at end of reporting period	0	
Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, liabilities	NA	
Description of valuation techniques used in fair value measurement, liabilities	Refer note no 27	
Reconciliation of changes in fair value measurement, liabilities [Abstract]		
Changes in fair value measurement, liabilities [Abstract]		
Sales, fair value measurement, liabilities	0	
Total increase (decrease) in fair value measurement, liabilities	0	
Liabilities at end of period	2	2
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	NA	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	NA	
Nature of liabilities	Derivative liabilities	

Disclosure of fair value measurement of assets [Table] **..(1)**

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

Measurement [Axis]	**At fair value [Member]**			**Recurring fair value measurement [Member]**
Classes of assets [Axis]	**Other equity securities [Member]**			**Other equity securities [Member]**
Levels of fair value hierarchy [Axis]	**Level 3 of fair value hierarchy [Member]**			**Level 3 of fair value hierarchy [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 fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	0	1,562	357	0
Description of reasons for fair value measurement, assets	Management Decision	Management Decision		Management Decision
Transfers out of Level 1 into Level 2 of fair value hierarchy, assets held at end of reporting period	0	0		0
Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, assets	NA	NA		NA
Transfers out of Level 2 into Level 1 of fair value hierarchy, assets held at end of reporting period	0	0		0
Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, assets	NA	NA		NA
Description of valuation techniques used in fair value measurement, assets	Refer note no 27	Refer note no 27		Refer note no 27
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in other comprehensive income, fair value measurement, assets	440	100		440
Purchases, fair value measurement, assets	5,393	1,105		5,393
Transfers out of Level 3 of fair value hierarchy, assets	7,395	0		7,395
Total increase (decrease) in fair value measurement, assets	-1,562	1,205		-1,562
Assets at end of period	0	1,562	357	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	NA	NA		NA
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	NA	NA		NA

Disclosure of fair value measurement of assets [Table] **..(2)**

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

Measurement [Axis]	**Recurring fair value measurement [Member]**	
Classes of assets [Axis]	**Other equity securities [Member]**	
Levels of fair value hierarchy [Axis]	**Level 3 of fair value hierarchy [Member]**	
	01/04/2020 to 31/03/2021	**31/03/2020**
Disclosure of fair value measurement of assets [Abstract]		
Disclosure of fair value measurement of assets [Line items]		
Assets	1,562	357
Description of reasons for fair value measurement, assets	Management Decision	
Transfers out of Level 1 into Level 2 of fair value hierarchy, assets held at end of reporting period	0	
Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, assets	NA	
Transfers out of Level 2 into Level 1 of fair value hierarchy, assets held at end of reporting period	0	
Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, assets	NA	
Description of valuation techniques used in fair value measurement, assets	Refer note no 27	
Reconciliation of changes in fair value measurement, assets [Abstract]		
Changes in fair value measurement, assets [Abstract]		
Gains (losses) recognised in other comprehensive income, fair value measurement, assets	100	
Purchases, fair value measurement, assets	1,105	
Transfers out of Level 3 of fair value hierarchy, assets	0	
Total increase (decrease) in fair value measurement, assets	1,205	
Assets at end of period	1,562	357
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	NA	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	NA	

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]	Textual information (15) [See below]	
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	Yes	Yes
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	Yes	Yes
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [TextBlock]		

Textual information (15)

Disclosure of fair value measurement [Text Block]

27. Fair value hierarchy

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (i.e. an exit price).

Financial instruments whose carrying amounts approximate fair value

The carrying values of trade receivables, other financial assets, cash and cash equivalents, trade and other payables, other financial liabilities, loans and borrowings and balances with related parties, based on their notional amounts, reasonably approximate their fair values because these are mostly short term in nature.

Fair value of financial instruments that are carried at fair value

The following table shows an analysis of financial instruments carried at fair value by level of fair value hierarchy:

As at March 31, 2022

	Total	Level 1	Level 2	Level 3
Assets measured at fair value:				
Investments (mutual fund, non-convertible debentures, bonds and preference shares)	-	-	-	-
Derivative assets	1	-	1	-
Liabilities measured at fair value:				
Derivative liabilities	-	-	-	-

As at March 31, 2021

	Total	Level 1	Level 2	Level 3
Assets measured at fair value:				
Investments (mutual fund, non-convertible debentures, bonds and commercial paper)	1,562	-	-	1,562
Derivative assets	0	-	0	-

Liabilities measured at fair value:				
Derivative liabilities	2	-	2	-

Fair value hierarchy

The Company classifies fair value measurement using a fair value hierarchy that reflects the significance of the inputs used in making the measurements. The fair value hierarchy have the following levels:

Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities,

Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices), and

Level 3 – Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

Level 3 fair values

The valuation techniques and significant unobservable inputs used in the fair value measurement of Level 3 instruments in the fair value hierarchy are disclosed in the table below.

	Valuation technique	Significant unobserable inputs	Range
Unquoted equity investments	Discounted cash flow methods	Weighted average cost of capital	15.27%
		Revenue growth rate	5%
		Discount due to lack of marketability	20%

The following table presents the reconciliation for all financial assets measured at fair value based on significant unobservable inputs (Level 3).

Particulars	Investment in FVTOCI	
	March 31, 2022	March 31, 2021
Balance at the beginning of the year	1,562	357
Additions	5,393	1,105
Fair value gain recognised in other comprehensive income	440	100
Transfer from equity instrument to associate*	(7,395)	-

Balance at the end of the year	-	1,562

*classified as an associate during the year (previously classified as an investment in equity instrument measured at FVTOCI)

Management uses its best judgment in estimating the fair value of its financial instruments. However, there are inherent limitations in any estimation technique. Therefore, for substantially all financial instruments, the fair value estimates presented above are not necessarily indicative of all the amounts that the Company could have realized or paid in sale transactions as of respective dates. As such, the fair value of the financial instruments subsequent to the respective reporting dates may be different from the amounts reported at each year end.

[613300] Notes - Operating segments

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]	Textual information (16) [See below]	
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

Textual information (16)

Disclosure of entity's operating segments [Text Block]

31. Segment Reporting

In accordance with the requirements of Ind AS 108 - "Segment Reporting", the Company is primarily engaged in facilitation and wholesale trading of mobile, television, laptop, tablet, mobile accessory, footwear and clothing. The Board of Directors of the Company allocate the resources and assess the performance of the Company, thus are the Chief Operating Decision Maker (CODM), The CODM monitors the operating results of the business as a single segment, hence no separate segment needs to be disclosed. Thus, the Company does not distinguish revenues, costs and expenses between segments in its internal reporting, and reports costs and expenses by nature as a whole. As the Company operates in India alone, no separate geographical segment is disclosed.

The revenues, total expenses and profit as per the Statement of Profit and Loss represents the revenue, total expenses and the profit of the sole reportable segment.

[610700] Notes - Business combinations

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]		
Whether there is any business combination	No	No
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
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

[611500] Notes - Interests in other entities

Disclosure of associates [Table] **..(1)**

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

Associates [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 associates [Abstract]				
Disclosure of associates [Line items]				
Name of associate entity	ARVIND YOUTH BRANDS PRIVATE LIMITED	ARVIND YOUTH BRANDS PRIVATE LIMITED	63Ideas Infolabs Private Limited	63Ideas Infolabs Private Limited
Description of nature of entity's relationship with associate	The company holds 23.75% of the total share capital	The company holds 23.75% of the total share capital	12.43% preference shares	0
Principal place of business of associate	India	India	India	India
Country of incorporation of associate	India	India	India	India
CIN of associate entity	U52100GJ2020PTC112995	U52100GJ2020PTC112995	U51100KA2015PTC081330	U51100KA2015PTC081330
Latest audited balance sheet date	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Whether associate has been considered in consolidation	Yes	Yes	Yes	Yes
Description how there is significant influence in associate	The company holds 23.75% of the total share capital	The company holds 23.75% of the total share capital	12.43% preference shares	0
Proportion of ownership interest in associate	23.75%	23.75%	12.43%	0.00%
Proportion of voting rights held in associate	23.75%	23.75%	12.43%	0.00%
Description of whether investment in associate is measured using equity method or at fair value	NA	NA	NA	NA
Amount of investment in associate	2,600	2,600	7,395	0
Number of shares held of associate	[shares] 58,95,853	[shares] 58,95,853	[shares] 14,153	[shares] 0
Net worth attributable to shareholding as per latest audited balance sheet associate	90	114	462	0
Profit (loss) for year associate	104	439	-3,068	0
Profit (loss) for year associate considered in consolidation	24	8	-105	0
Profit (loss) for year associate not considered in consolidation	80	431	-2,963	0
Latest audited balance sheet date	31/03/2022	31/03/2021	31/03/2022	31/03/2021

Disclosure of joint ventures [Table] **..(1)**

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

Joint ventures [Axis]	Column 1	
	01/04/2021 to 31/03/2022	**01/04/2020 to 31/03/2021**
Latest audited balance sheet date	31/03/2022	31/03/2021
Disclosure of joint ventures [Abstract]		
Disclosure of joint ventures [Line items]		
Name of joint venture	CHILDRENITE PRIVATE LIMITED	CHILDRENITE PRIVATE LIMITED
Description of nature of entity's relationship with joint venture	The Company holds 50% in the JV	NA
Principal place of business of joint venture	India	India
Country of incorporation of joint venture	India	India
CIN of joint venture	U74999KA2021PTC147347	U74999KA2021PTC147347
Number of shares held of joint venture	[shares] 1,71,206	[shares] 0
Amount of investment in joint venture	23	0
Latest audited balance sheet date	31/03/2022	31/03/2021
Whether joint venture has been considered in consolidation	Yes	No
Reason why joint venture is not consolidated	NA	NA
Proportion of ownership interest in joint venture	50.00%	0.00%
Proportion of voting rights held in joint venture	50.00%	0.00%
Description of whether investment in joint venture is measured using equity method or at fair value	NA	NA
Profit (loss) for year joint venture	-14	0
Profit (loss) for year joint venture considered in consolidation	-7	0
Profit (loss) for year joint venture not considered in consolidation	-7	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 interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	No	No
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	Yes	Yes
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	Yes	Yes
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	Flipkart India Private Limited	Arvind Youth Brands Private Limited	63 Ideas Infolabs Private Limited	Childrenite Private Limited
Type of entity consolidated	Parent	Indian Associate	Indian Associate	Indian Joint Venture
Amount of net assets of entity consolidated	93,430	2,616	7,290	16
Net assets of entity as percentage of consolidated net assets	90.40%	2.53%	7.05%	0.02%
Amount of share in profit or loss of entity consolidated	-34,043	25	-105	-7
Share in profit or loss of entity as percentage of consolidated profit or loss	99.75%	-0.07%	0.31%	0.02%
Amount of share in other comprehensive income consolidated	419	-1	0	0
Share in other comprehensive income consolidated	100.00%	0.00%	0.00%	0.00%
Amount of share in comprehensive income consolidated	-33,624	24	-105	-7
Share in comprehensive income consolidated	99.74%	-0.70%	0.31%	0.02%

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	(A) No
Disclosure of additional information consolidated financial statements [TextBlock]	Textual information (17) [See below]

Footnotes

(A) The Company does note have any subsidiaries. However, the Associates and Joint Ventures have been consolidated.

Textual information (17)

Disclosure of additional information consolidated financial statements [Text Block]

28. Statutory Company information

Name of the entity in the Company	Net Assets i.e. total assets minus total liabilities		Share in profit and (loss)		Share in other Comprehensive income		Share in total Comprehensive income	
	As % of consolidated net assets	Amount	As % of consolidated profit and loss	Amount	As % of consolidated other comprehensive income	Amount	As % of total comprehensive income	Amount
Parent								
India								
Flipkart India Private Limited								
March 31, 2022	90.40%	93,430	99.75%	(34,043)	100.13%	419	99.74%	(33,624)
March 31, 2021	94.82%	47,486	99.97%	(24,448)	100.00%	102	99.97%	(24,346)
Associate								
India								
Arvind Youth Brands Private Limited								
March 31, 2022	2.53%	2,616	-0.07%	25	0.00%	(1)	-0.07%	24

March 31, 2021	5.18%	2,592	0.03%	(8)	0.00%	-	0.03%	(8)
63 Ideas Infolabs Private Limited								
March 31, 2022	7.05%	7,290	0.31%	(105)	0.00%	0	0.31%	(105)
March 31, 2021	0.00%	-	0.00%	-	0.00%	-	0.00%	-
Joint Venture								
India								
Childrenite Private Limited								
March 31, 2022	0.02%	16	0.02%	(7)	0.00%	-	0.02%	(7)
March 31, 2021	0.00%	-	0.00%	-	0.00%	-	0.00%	-
Grand Total								
March 31, 2022	100%	1,03,352	100%	(34,130)	100%	418	100%	(33,712)
March 31, 2021	100%	50,078	100%	(24,456)	100%	102	100%	(24,354)

[611400] Notes - Separate financial statements

Disclosure of associates [Table] **..(1)**

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

Associates [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 associates [Abstract]				
Disclosure of associates [Line items]				
Name of associate entity	ARVIND YOUTH BRANDS PRIVATE LIMITED	ARVIND YOUTH BRANDS PRIVATE LIMITED	63Ideas Infolabs Private Limited	63Ideas Infolabs Private Limited
CIN of associate entity	U52100GJ2020PTC112995	U52100GJ2020PTC112995	U51100KA2015PTC081330	U51100KA2015PTC081330
Principal place of business of associate	India	India	India	India
Country of incorporation of associate	India	India	India	India
Proportion of ownership interest in associate	23.75%	23.75%	12.43%	0.00%
Proportion of voting rights held in associate	23.75%	23.75%	12.43%	0.00%

Disclosure of joint ventures [Table] **..(1)**

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

Joint ventures [Axis]	Column 1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of joint ventures [Abstract]		
Disclosure of joint ventures [Line items]		
Name of joint venture	CHILDRENITE PRIVATE LIMITED	CHILDRENITE PRIVATE LIMITED
CIN of joint venture	U74999KA2021PTC147347	U74999KA2021PTC147347
Principal place of business of joint venture	India	India
Country of incorporation of joint venture	India	India
Proportion of ownership interest in joint venture	50.00%	0.00%
Proportion of voting rights held in joint venture	50.00%	0.00%

[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]	
Related party [Axis]	Column 1	
	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	Flipkart Private Limited	Flipkart Private Limited
Country of incorporation or residence of related party	SINGAPORE	SINGAPORE
Description of nature of transactions with related party	Various as detailed in note no 21	Various as detailed in note no 21
Description of nature of related party relationship	Holding company	Holding company
Related party transactions [Abstract]		
Other related party transactions expense	2,645	1,593
Other related party transactions contribution received	87,073	0
Outstanding balances for related party transactions [Abstract]		
Amounts payable related party transactions	2,626	1,647

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]		
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]	Textual information (18) [See below]	
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	Yes	Yes
Section under which company is subsidiary	Section 2(87)(ii)	Section 2(87)(ii)

Textual information (18)

Disclosure of transactions between related parties [Text Block]

21. Related party disclosures

Names of related parties and related party relationship

a) Related parties where control exists

Ultimate holding company	Walmart Inc., U.S.A.
Holding company	Flipkart Private Limited, Singapore

b) Related party with whom transactions have taken place during the year

Holding company	Flipkart Private Limited, Singapore
Associate company	Arvind Youth Brands Private Limited, India (w.e.f. July 20, 2020)
	63 Ideas Infolabs Private Limited (w.e.f. December 22, 2021)
Fellow subsidiaries	Flipkart Internet Private Limited, India
	Flipkart Logistics Services Private Limited, India
	Myntra Designs Private Limited, India
	Jeeves Consumer Services Private Limited, India
	F1 Info Solutions & Services Private Limited, India
	Instakart Services Private Limited, India
	MintKart India Private Limited, India
	Flipkart Advanz Private Limited

	Myntra Designs Private Limited
	Myntra Jabong India Private Limited, India
	Novarris Fashion Trading Private Limited, India
	Liv Artificial Intelligence Private Limited, India
	Flipkart (Shenzhen) International Trading Company Limited (China)
	Exmyn Brands Private Limited, India
	XS Brands Consultancy Private Limited, India
	Wal-mart India Private Limited, India
	PhonePe Private Limited , India
	Cleartrip Private Limited
	Sastasundar Maketplace Limited
Joint Venture	Childrenite Private Limited
Key managerial personnel	Chanakya Gupta, Director (w.e.f January 15, 2021)

c) Related party transactions

The following table provides the total amount of transactions that have been entered into with related parties for the relevant financial year:

		For the year ended	For the year ended
Relationship	Nature of transactions	March 31, 2022	March 31, 2021
a) Transactions			

Holding company	Employee stock options cross charge	2,645	1,593
	TDS on employee stock options cross charge	243	132
	Issue of equity shares	87,073	-
Associate company	Investment in associate	5,392	2,600
	Purchase of traded goods	1,111	528
Joint Venture	Investment in joint venture	23	-
Fellow subsidiary company	Intercorporate loan received	2,02,737	1,79,807
	Intercorporate loan repaid	2,04,724	1,74,178
	Interest expense on intercorporate loan	974	290
	Intercorporate loan given	3,36,976	2,52,985
	Intercorporate loan recovered	3,30,435	2,80,072
	Interest income on intercorporate loan	869	2,896
	Repairs and maintenance - others	206	186
	Legal and professional fees	161	238
	Other non operating income	154	96
	Rent	516	344
	Sale of traded goods	54	9
	Income from Marketplace services	67	2

	Purchase of traded goods	259	205
	Warehousing service charge	2,881	1,390
	Employee benefits expense (cross charge), net	235	450
	Finance costs	1	1
	Outside contracted service	52	19
	Advertisement referral revenue	2,717	-
	Logistics service charge	28	5
	Miscellaneous Expenses	55	3
Key management personnel	Director's remuneration**	90	21

** The remuneration to the key managerial personnel includes share based payments but does not include the provisions made for gratuity and leave benefits, as they are determined on an actuarial basis for the Company as a whole.

b) Balances as at year end

		As at	As at
		March 31, 2022	March 31, 2021
b) Balances as at year end			
Holding company	Trade and other payables	2,626	1,647
Associate company	Trade and other payables	27	-
Fellow subsidiary company	Trade and other payables	431	955
	Trade Receivables	3,406	134

	Intercorporate loan payable	5,111	7,097
	Intercorporate loan receivable	10,128	3,586
	Interest receivable	870	2,892
	Interest payable	939	289
	Other Liabilities	48	24

Disclosure for significant related party transactions and balances:

		For the year ended	For the year ended
Name of the party	Nature of transactions and balances	March 31, 2022	March 31, 2021
Flipkart Private Limited, Singapore	Employee stock options cross charge	2,645	1,593
(Holding company)	TDS on employee stock options cross charge	243	132
	Issue of equity shares	87,073	-
	Trade and other payables	2,626	1,647
Arvind Youth Brands Private Limited	Investment in associate	-	2,600
(Associate company)	Purchase of traded goods	741	528
	Trade and other payables	13	-
63 Ideas Infolabs Private Limited	Investment in associate	5,392	1,105
(Associate company)	Purchase of traded goods	369	43

	Trade and other payables	13	3
Childrenite Private Limited	Investment in joint venture	23	-
(Joint Venture)			
Flipkart Internet Private Limited	Intercorporate loan given	2,72,022	2,22,283
(Fellow subsidiary company)	Intercorporate loan recovered	2,75,185	2,48,251
	Intercorporate loan receivable	173	3,336
	Repairs and maintenance - others	206	181
	Interest income on intercorporate loan	547	2,111
	Employee benefits expense (cross charge), net	96	449
	Legal and professional fees	1	88
	Rent	177	92
	Advertisement referral revenue	2,717	-
	Other non operating income	144	90
	Outside contracted service	52	19
	Miscellaneous expenses	42	9
	Trade Receivables	3,271	18
	Trade and other payables	101	629

Instakart Services Private Limited	Intercorporate loan received	2,02,737	1,79,807
(Fellow subsidiary company)	Intercorporate loan repaid	2,04,724	1,74,178
	Intercorporate loan payable	5,111	7,097
	Interest payable	939	288
	Trade Receivables	19	27
	Trade and other payables	179	189
	Warehousing service charge	2,881	1,390
	Interest expense on intercorporate loan	974	290
	Rent	340	251
	Logistics service charge	28	5
	Employee benefits expense (cross charge), net	27	-
	Purchase of traded goods	-	6
Myntra Jabong India Private Limited	Intercorporate loan given	43,326	30,687
(Fellow subsidiary company)	Intercorporate loan recovered	34,207	31,815
	Intercorporate loan receivable	9,359	241
	Interest income on intercorporate loan	274	784
	Sale of traded goods	28	-
	Purchase of traded goods	91	-

	Trade Receivables	21	23
	Trade and other payables	93	0
Flipkart Advanz Private Limited	Trade and other payables	38	4
(Fellow subsidiary company)	Miscellaneous Expenses	7	3
Flipkart (Shenzhen) International Trading Company Limited	Legal and professional fees	160	149
(Fellow subsidiary company)	Trade and other payables	11	11
Jeeves Consumer Services Private	Purchase of traded goods	155	179
Limited	Sale of traded goods	6	-
(Fellow subsidiary company)	Trade Receivables	7	14
	Trade and other payables	8	121
Wal-mart India Private Limited	Intercorporate loan given	21,625	-
(Fellow subsidiary company)	Intercorporate loan recovered	21,030	-
	Intercorporate loan receivable	595	-
	Interest income on intercorporate loan	47	-
	Income from Marketplace services	67	2
	Sale of traded goods	10	2
	Other Liabilities	48	24

Myntra Design Private Limited	Employee benefits expense (cross charge), net	343	-
(Fellow subsidiary company)	Trade Receivables	68	12
F1 Info Solutions & Services Private Limited, India	Sale of traded goods	9	-
(Fellow subsidiary company)			
PhonePe Private Limited , India	Miscellaneous Expenses	11	-
(Fellow subsidiary company)	Trade Receivables	5	-
Sastasundar Maketplace Limited	Employee benefits expense (cross charge), net	7	-
(Fellow subsidiary company)	Trade Receivables	7	-
Cleartrip Private Limited	Trade Receivables	6	-
(Fellow subsidiary company)			

[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]		Other guarantees given [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	As per note no 22	As per note no 22	As per note no 22	As per note no 22
Explanation of estimated financial effect of contingent liabilities	As per note no 22	As per note no 22	As per note no 22	As per note no 22
Estimated financial effect of contingent liabilities	656	462	656	462
Explanation of possibility of reimbursement contingent liabilities	As per note no 22	As per note no 22	As per note no 22	As per note no 22
Indication of uncertainties of amount or timing of outflows contingent liabilities	As per note no 22	As per note no 22	As per note no 22	As per note no 22

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 other provisions [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

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]	Textual information (19) [See below]	
Whether there are any share based payment arrangement	No	No
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	[pure] 0	[pure] 0
Total changes of number of other equity instruments outstanding in share-based payment arrangement	[pure] 0	[pure] 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	[pure] 0	[pure] 0

Textual information (19)

Disclosure of share-based payment arrangements [Text Block]

30. Employee stock option plan

All the Company's employees, officers, directors, business partners, consultants and advisers or any other person as approved by the Board, are eligible for being considered for the grant of stock options under Flipkart Stock Option Plan 2012 ('FSOP 2012') and other plans administered by the Company. Share options granted by Flipkart are categorised into time-based options and performance-based share options.

Time-based stock options granted under FSOP 2012 would vest between one day and not more than five years from the date of grant of such options. Vesting of options would be subject to continued employment with the Company (in case of an employee) or provision of expertise (in case of a consultant) or continued business partnership (in case of a business partner) or advisory services (in case of an advisor) to the Company or such other criteria determined by the Board and thus the options would vest on passage of time. The specific vesting schedule and conditions subject to which vesting would take place would be outlined in the document given to the option grantee at the time of grant of options. The exercise price of the time-based share options is nil.

For time-based share options issued by the Company, the weighted average fair value of options granted during the year was USD 158.60 (March 31, 2021: USD 115.93

Modifications to share-based payment plans

Cancellation offer

During the year ended March 31, 2021, the Company has amended certain terms and conditions of the FSOP 2012 which now allow the Board, at its sole discretion, to make a cancellation offer to the existing holders of share options and offer the fair value of the underlying equity share as consideration for the cancellation. The modifications clarify that the cancellation offer can only be made in respect of options vesting after August 2017.

The Company has evaluated the impact of the amendment to the FSOP plan and determined that this is a modification to the FSOP plan. In accordance with Ind AS 102, the Company has assessed the classification of the awards that will continue to be settled in equity instruments and has continued to account for such awards as per the original grant date fair value of options. The portion of share options that will be settled by paying cash has been classified as a cash-settled share-based payment liability on the date of modification to the plan. The liability on the modification date is measured at the fair value of cash-settled options and any difference between the modification date fair value of equity-settled options and cash-settled options is taken to the Consolidated Ind-AS Statement of Profit or Loss.

Movement of share options during the financial year

The following table illustrates the movement of the options during the financial year (numbers)

	As at	As at
	March 31, 2022	March 31, 2021
Outstanding as at the beginning of the year	10,67,921	9,40,027
- on account of transfer of employees in company*	1,31,001	(21,546)
- Granted	2,99,353	2,50,015
- Repurchased	(42,078)	(34,531)
- Expired unvested	(48,860)	(66,044)

Outstanding as at the end of the year	14,07,337	10,67,921
Vested as at the year end	8,91,764	6,39,357

*Charge on options held by the employees transferred from the group companies has been absorbed by the Company to/from the date of transfer.

As at March 31, 2022, the weighted average contractual remaining life of time-based options is 1.3 years. (March 31, 2021: 1.5 years)

Fair value of share options granted

The fair value of share options granted by the Company that are classified as time-based options is estimated at the grant date using arm's length price of the share options as reduced by DLOM (Discount due to Lack of Marketability) computed using Finnerty model, taking into account the terms and conditions upon which the share options were granted. The inputs used to measure fair values of options granted on the grant date were as follows:

The following table lists the inputs to the option pricing models for the year ended:

	As at	As at
	March 31, 2022	March 31, 2021
Dividend yield (% p.a.)	0%	0%
Expected volatility (% p.a.)	44.0% - 45.8%	44.0% - 48,5%
Expected life of option (years)	1.1 - 1.35 Years	1.35 - 2 Years

[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 (20) [See below]	
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -3,166	[INR/shares] -2,498
Total basic earnings (loss) per share	[INR/shares] -3,166	[INR/shares] -2,498
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -3,166	[INR/shares] -2,498
Total diluted earnings (loss) per share	[INR/shares] -3,166	[INR/shares] -2,498
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity	-34,130	-24,456
Profit (loss), attributable to ordinary equity holders of parent entity	-34,130	-24,456
Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity including dilutive effects	-34,130	-24,456
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	-34,130	-24,456
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 1,07,79,949	[shares] 97,89,111

Textual information (20)

Disclosure of earnings per share [Text Block]

23. Earnings per share (EPS)

Basic earning per share:

Basic earnings per share is calculated by dividing the loss attributable to equity shareholders of the Company by the weighted average number of ordinary shares outstanding during the period, excluding equity shares purchased by the Company, if any.

Diluted earning per share:

Diluted earnings per share is calculated by adjusting the weighted average number of ordinary shares outstanding during the period for assumed conversion of all dilutive potential ordinary shares, unless these shares are not anti-dilutive.

The following reflects the profit / (loss) and share data used in computation of basic and diluted EPS:

A reconciliation of (loss) for the year and weighted average number of ordinary shares used in the computation of basic and diluted earnings per share is stated below:

	March 31, 2022	March 31, 2021
(Loss) during the year attributable to owners of the Company	(34,130)	(24,456)
Weighted average number of ordinary shares outstanding	1,07,79,949	97,89,111
Basic and diluted earnings per share	(3,166)	(2,498)

[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