FLIPKART INDIA PRIVATE LIMITED
Standalone Financial Statements for period 01/04/2019 to 31/03/2020

[700300] Disclosure of general information about company

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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	
Registration date	19/09/2011	
Category/sub-category of company	Company limited by Shares / Non-govt company	
Whether company is listed company	No	
Name of parent entity	Flipkart Private Limited	
Name of ultimate parent of group	Walmart Inc., U.S.A	
Date of board meeting when final accounts were approved	14/07/2020	
Period covered by financial statements	12 Months	12 Months
Date of start of reporting period	01/04/2019	01/04/2018
Date of end of reporting period	31/03/2020	31/03/2019
Nature of report standalone consolidated	Standalone	
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	
Whether company is maintaining books of account and other relevant books and papers in electronic form	Yes	
Complete postal address of place of maintenance of computer servers (storing accounting data)	C/O STTelemedia Global Data Centers Plot No. 18, 19 & 20, KIADB, EPIP Layout, Whitefield, Bangalore – 560 066, Karnataka, India	
Name of city of place of maintenance of computer servers (storing accounting data)	Bengaluru	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	Karnataka	
Pin code of place of maintenance of computer servers (storing accounting data)	560066	
Name of district of place of maintenance of computer servers (storing accounting data)	Bengaluru	
ISO country code of place of maintenance of computer servers (storing accounting data)	IN	
Name of country of place of maintenance of computer servers (storing accounting data)	India	
Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data)	+91 8369340991	

Disclosure of principal product or services [Table] **..(1)**

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

Types of principal product or services [Axis]	Column 1
	01/04/2019 to 31/03/2020
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	9961
Description of product or service category	Wholesale trade services
Turnover of product or service category	341,705
Highest turnover contributing product or service (ITC 8 digit) code	99612490
Description of product or service	Household appliances, articles and equipment n.e.c.
Turnover of highest contributing product or service	341,705

[700600] Disclosures - Directors report

Details of principal business activities contributing 10% or more of total turnover of company [Table] **..(1)**

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

Principal business activities of company [Axis]	Product/service 1 [Member]
	01/04/2019 to 31/03/2020
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]	
Name of main product/service	Wholesale of textiles, clothing and footwear
Description of main product/service	Sale of traded goods
NIC code of product/service	4641
Percentage to total turnover of company	100.00%

Details of directors signing board report [Table] **..(1)**

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

Directors signing board report [Axis]	Column 1	Column 2
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	SANTOSH	PRABHU
Middle name of director	KUMAR	BALA
Last name of director	BETHALA	SRINIVASAN
Designation of director	Director	Director
Director identification number of director	07804164	07850158
Date of signing board report	14/07/2020	14/07/2020

Details of material contracts/arrangements/transactions at arm's length basis [Table] **..(1)**

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

Material contracts/arrangements/transactions at arm's length basis [Axis]	Column 1
	01/04/2019 to 31/03/2020
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]	
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]	
Name of related party	As detailed in note no 21 to the Financial Statements
Nature of related party relationship	(A) Fellow Subsidiary company
Description of nature of material contracts/arrangements/transactions with related party	As detailed in note no 21 to the Financial Statements
Duration of material contracts/arrangements/transactions with related party	As determined by the Management

Footnotes

(A) Other related party details are as per note no 21 to the Financial Statements

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

	01/04/2019 to 31/03/2020
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	As mentioned in the Directors Report
Disclosure relating to amounts if any which is proposed to carry to any reserves	As mentioned in the Directors Report
Disclosures relating to amount recommended to be paid as dividend	As mentioned in the Directors Report
Details regarding energy conservation	As mentioned in the Directors Report
Details regarding technology absorption	As mentioned in the Directors Report
Details regarding foreign exchange earnings and outgo	As mentioned in the Directors Report
Disclosures in director’s responsibility statement	As mentioned in the Directors Report
Details of material changes and commitment occurred during period affecting financial position of company	As mentioned in the Directors Report
Particulars of loans guarantee investment under section 186 [TextBlock]	As mentioned in the Directors Report
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	As mentioned in the Directors Report
Details of contracts/arrangements/transactions not at arm's length basis [Abstract]	
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]	
Whether there are material contracts/arrangements/transactions at arm's length basis	Yes
Details of statement indicating manner in which formal annual evaluation made by board of its performance and of its committees and individual directors [TextBlock]	As mentioned in the Directors Report
Date of board of directors' meeting in which board's report referred to under section 134 was approved	14/07/2020
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	/>As per Annexure C to the Directors Report
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Particulars of holding, subsidiary and associate companies [Abstract]	
Name of company	FLIPKART INDIA PRIVATE LIMITED
Details of shareholding pattern of top 10 shareholders [Abstract]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	As mentioned in the Directors Report
Reappointment of independent directors as per section 149(10) [TextBlock]	As mentioned in the Directors Report
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	As mentioned in the Directors Report
Disclosure of statement on development and implementation of risk management policy [TextBlock]	As mentioned in the Directors Report
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	As mentioned in the Directors Report
Report on highlights on performance of subsidiaries, associates and joint venture companies and their contribution to overall performance of the companies during the period under report [TextBlock]	As mentioned in the Directors Report
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	As mentioned in the Directors Report
Disclosure of financial summary or highlights [TextBlock]	As mentioned in the Directors Report.
Disclosure of change in nature of business [TextBlock]	As mentioned in the Directors Report
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	As mentioned in the Directors Report
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	As mentioned in the Directors Report

Details relating to deposits covered under chapter v of companies act [TextBlock]	As mentioned in the Directors Report
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	As mentioned in the Directors Report
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	As mentioned in the Directors Report
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	As mentioned in the Directors Report
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	As mentioned in the Directors Report
Details of remuneration of director or managerial personnel [Abstract]	
Number of meetings of board	[pure] 8
Details of signatories of board report [Abstract]	
Name of director signing board report [Abstract]	

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

BOARDS' REPORT

To the Members of Flipkart India Private Limited

Your Directors are pleased to present the Ninth Annual Report of Flipkart India Private Limited ("the Company") together with the Audited Financial Statements and Independent Auditors' Report of the Company for the financial year ended 31st March 2020.

1. Financial Results / Highlights

(Amount in Rs. /Millions)

Particulars	As on 31st March 2020	As on 31st March 2019
Net Total Income	346,101	309,349
Less: Operating and administration expenses	376,935	346,783
(Loss) before depreciation and taxes	(30,834)	(37,474)
Less: Depreciation and amortization	10	243
Less: Finance cost	659	676
(Loss) before share of loss of associate and tax	(31,503)	(38,353)
Add: Share of loss of an associate	-	-
(Loss) before taxes	(31,503)	(38,353)
Less: Taxes (including deferred tax)	-	-
(Loss) after taxes (PAT)	(31,503)	(38,353)
Other comprehensive income/(loss)	(3)	(15)
(Loss) carried to Balance Sheet	(31,506)	(38,368)

2. Results of operations and state of affairs of the Company

During the financial year ended on 31st March 2020, the net total income of Company was Rs. 346,101/ million as against the net total income of Rs. 309,349/- million in the previous financial year witnessing an increase of 11.88% in the net total income.

Your Company incurred net loss of Rs. 31,506/- million during the financial year under review as against the net loss of Rs. 38,368/- million in the previous financial year. There has been a decrease in the net loss by 17.88%.

Registered office of the Company was shifted within the local limits to Buildings Alyssa, Begonia & Clover Embassy Tech Village, Outer Ring Road Devarabeesanahalli Village Bengaluru 560103, with effect from 1st April 2019.

3. Dividend

In view of continuous losses, your Directors do not recommend any dividend for the financial year ended 31st March 2020.

4. Share Capital

As at 31st March 2020, the authorized share capital of the Company was Rs.1,00,00,000/- consisting of 1,00,00,000 equity shares of Re.1/- each.

During the FY 19-20, the following allotments were made:

S. No.	DATE OF ALLOTMENT	NAME OF THE ALLOTTEE	NO OF EQUITY SHARES	FACE VALUE (INR)	PREMIUM (INR)
1	29.08.2019	Flipkart Private Limited, Singapore	464,403	1	34,799
2	28.11.2019	Flipkart Private Limited, Singapore	815,761	1	34,799

As at 31st March 2020, the paid-up share capital of the Company was Rs. 97,89,111/- consisting of 97,89,111 equity shares of Re.1/- each.

5. Amount transferred to Reserves

For the financial year ending on 31st March 2020, no amount has been transferred to the reserves.

6. Business Operations of the Company

Your Company is engaged in business of wholesale distribution of mobile, television, laptop, tablet, mobile accessory, footwear, clothing, etc., on B2B basis over the internet or otherwise.

There is no change in the nature of business of the Company during the financial year under review.

The National Company Law Appellate Tribunal (NCLAT) has directed the Competition Commission of India (CCI) to cause an investigation against Flipkart India Private Limited and Flipkart Internet Private Limited for certain matters arising out of a CCI order dated November 6, 2018. Both entities have filed a civil appeal before the Supreme Court challenging the aforesaid NCLAT order, which is currently pending.

7. Information on Subsidiary or Associates, joint venture and their performance report

During the financial year under review, your Company had no subsidiary, joint venture or associate company. Hence, disclosure on the salient features on financial statement of Subsidiary or Associates, joint venture in the form AOC-1 is not applicable.

8. Public/Fixed Deposits

Your Company did not accept any public/fixed deposits and, as such, no amount of principal or interest was outstanding as on the financial year ended 31st March 2020.

9. Material changes and commitments

There were no material changes and commitments between the end of the financial year and the date of the report affecting the financial position of the Company.

10. Composition of Nomination and Remuneration Committee and their policies

The provisions of Section 178(1) of the Companies Act, 2013 (“the Act”) are not applicable to the Company. Hence, disclosure of the Company’s policy on director’s appointment and remuneration including criteria for determining qualifications, positive attributes, and independence of a director is not applicable.

11. Particulars of loans, guarantees or investments

Loans, guarantee or security and investments covered under Section 186 of the Companies Act, 2013 forms part of Note 6 and 21 of the financial statements.

12. Particulars of contracts or arrangements made with related parties

All the contracts / arrangements entered, if any, are with the parties referred to in sub-clause (viii) of clause (76) of Section 2 and do not fall under the preview of section 188 of the Companies Act, 2013.

However, the disclosure of transactions with related party for the year as per the Accounting standards -18, “Related Party transactions” is given as note 21 to the Balance Sheet as on Mar 31, 2020.

13. Information on Directors

As on the date of this report, Mr. Santosh Kumar Bethala and Mr. Prabhu Bala Srinivasan are the Directors on the Company’s Board.

The following changes were made in the Board of the Company for the period from 1st April 2019 till the date of this report:

S. No	Name of the Director	Designation	Date of Appointment during 2019-20	DIN NO	Date of Cessation during 2019-20
1	Santosh Kumar Bethala	Additional Director	16.02.2020	07804164	NA
2	Neeraj Jain	Director	NA	01861694	17.02.2020
3	Sankalp Gupta	Director	NA	07986653	07.11.2019
4	Rishi Vasudev	Whole Time Director	16.07.2019	07086568	17.02.2020

Mr. Santosh Kumar Bethala who is an Additional Director of the Company as per section 161 of the Companies Act and shall hold office upto the date of the ensuing Annual General Meeting. The Board accordingly recommends his appointment as Director of the Company as per section 152 of the Companies Act, by the Shareholders of the Company, at the ensuing general meeting.

14. Declaration of Independent Directors

The provisions of Section 149 of the Companies Act, 2013 and the Rules made there-under pertaining to the appointment of Independent Directors are not applicable to your Company.

15. Number of Board Meetings

During the financial year 2019-20, the Board met 8 (Eight) times on the following dates: 02.05.2019, 30.05.2019, 16.07.2019, 29.08.2019, 16.09.2019, 04.10.2019, 28.01.2020 and 19.03.2020.

The intervening gap between any two meetings was within the period prescribed by the Companies Act, 2013 and rules made thereunder and applicable Secretarial Standards. In addition to these meetings, your Directors have had regular interaction with management in their stewardship role. The number of meetings attended by each Director during the financial year 19-20 are as below:

Name of the Director	DIN	Designation	No. of Board Meetings entitled to attend during the financial year*	No. of Board meetings attended during the financial year
Mr. Neeraj Jain	01861694	Director	07	06
Mr. Sankalp Gupta	07986653	Director	06	03
Mr. Prabhu Bala Srinivasan	07850158	Director	08	05

Mr. Santosh Kumar Bethala	07804164	Additional Director	01	01
Mr. Rishi Vasudev	07086568	Whole Time Director	05	02

* indicates the number of Board meetings held in financial year during the tenure of respective directors.

Committee meeting:

The Company has the Corporate Social Responsibility Committee in place. On 28th January 2020 and on 19th March 2020, the Corporate Social Responsibility Committee was reconstituted, the current members of which are Mr. Prabhu Bala Srinivasan and Mr. Santosh Kumar Bethala

During the financial year 2019-20, No Corporate Social Responsibility Committee meeting was held.

16. Directors' Responsibility Statement

In compliance with Section 134(5) of the Companies Act 2013, the Directors of your company confirm that:

· in the preparation of the annual accounts, the applicable accounting standards have been followed and that no material departures have been made from the same;

· such accounting policies have been selected and applied consistently and the judgments and estimates made are reasonable and prudent, so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the loss of the Company for the year ended on that date;

· proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013, for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

· the annual accounts have been prepared on a going concern basis; and

· proper systems to ensure compliance with the provisions of all applicable laws have been devised and such systems are adequate and operating effectively.

17. Secretarial Standards

Your Company has complied with the provisions of applicable Secretarial Standards issued by the Institute of Company Secretaries of India (ICSI) during the financial year under review, to the best of its knowledge and belief.

18. Risk Management Policy

Your Company is in the process of developing a Risk Management Policy ("Policy") commensurate with the Company's business operations and size. The Policy would aim to identify perceived risks that might potentially impact the operations of the Company and/or threaten the existence of the Company. Risks are assessed department wise such as financial risks, information technology related risks, legal risks, and risks of accounting fraud etc. Your Company will continue to implement appropriate measures to achieve prudent balance between risk and reward in both ongoing and new business activities.

In the opinion of the Board there are no risks that threaten the existence of the Company.

19. Internal Financial Control

The management along with the Internal Auditors monitor and evaluate the efficacy and adequacy of internal control system in the Company, its compliance with operating systems, accounting procedures and policies. Based on the Internal Audit function observations, process owners undertake corrective action in their respective areas and thereby strengthen the controls.

Such internal financial controls were found to be adequate in all material respects and operating effectively.

20. Statutory Auditors

M/s. S.R. Batliboi & Associates LLP, Chartered Accountants, Bangalore (ICAI Firm Registration Number 101049W/E300004) , were appointed as the statutory auditors of the Company for second term in succession for a period of five years commencing from the financial year 2019-20 till 2023-24. Hence, they shall continue to be your auditors unless removed.

21. Auditor's Report

The report given by the Auditors on the financial statements of the Company is part of the Annual Report. There has been no qualification, reservation, adverse remark or disclaimer given by the Auditors in their Report.

22. On the fraud as reported by auditors

No case of fraud was reported by the Company's Auditors during the year, pursuant to the provisions of Section 143(12) of the Companies Act, 2013.

23. Significant or material orders passed by the regulators or courts

There were no significant material orders passed by the regulators or courts during the financial year under review, which would impact the going concern status of the Company and its future operations.

24. Corporate Social Responsibility ("CSR")

Pursuant to the provisions of Section 135 of the Companies Act, 2013 your Board formed a CSR Committee and has also approved the CSR Policy as recommended by the CSR Committee and the same is enclosed as Annexure A.

Considering the losses incurred during the financial year under review and also for the previous financial years, the Company has not spent any amount towards CSR activities.

The statement on CSR as required under the Companies (Corporate Social Responsibility Policy) Rules, 2014 is given in Annexure B of the Board's Report.

25. Particulars of Employees

The provisions of Rule 5(2) of Chapter XIII, the Companies (Appointment and Remuneration of Managerial person) is not applicable to the Company, for the financial year under review.

26. Extract of Annual Return

As required under the provisions of section 92(3) of the Companies Act, 2013, the extract of Annual Return in the prescribed format is given as Annexure C to this Report.

27. Vigil Mechanism

Provisions of Section 177(9) of the Companies Act, 2013 and Rule 7 of the Companies (Meetings of Board and its powers) Rules, 2014 were not applicable to the Company for the financial year 2019-20.However, Your Company has a vigil mechanism forming part of the Unified Code of Conduct. The said Unified Code of Conduct is applicable to all employees, directors, suppliers, consultants, law firms, public relations firms, contractors and other service providers with the Company.

28. Conservation of energy, research and development, technology absorption, foreign exchange earnings and outgo

The particulars as prescribed under sub-section 3(m) of Section 134 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 are enclosed as Annexure D to this Report.

29. Prevention of Sexual Harassment (POSH) Policy

The Internal Committee (IC) as provided in the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal), Act, 2013 is set duly up by the Company to redress complaints received regarding sexual harassment.

The details of the complaints received during the financial year and status of the same is given below:

a) Number of complaints of sexual harassment received/filed during the financial year Nil

b) Number of complaints disposed- off during the financial year Nil

30. Secretarial Audit

The Company does not fall under the purview of Section 204 of the Companies Act, 2013, therefore, Secretarial Audit is not applicable to the Company.

31. Maintenance of Cost Records:

Maintenance of cost records as specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013, is not required by the Company and accordingly such accounts and records are not made and maintained.

32. Acknowledgements

Your Directors thank the Company's customers, vendors, dealers, agents, consultants and the sponsors for their continued support during the year and look forward to continued support from all its partners, customers, vendors, consultants and partners in the years to come.

Your Directors also wish to place on record their deep appreciation to employees at all levels for their hard work, solidarity, cooperation and support, as they are instrumental in your Company scaling new heights, year after year.

For and on behalf of the Board of Directors of

Flipkart India Private Limited

Sd/-	Sd/-
Santosh Kumar Bethala	Prabhu Bala Srinivasan
Director	Director
DIN: 07804164	DIN: 07850158
Address: A604, DSR Spring Beauty Appts AECS Layout, Marathahalli Bangalore 560037	Address: #H-103, Brigade Metropolis Apartment, Near Phonenix Mall, Garudacharpalya, Mahadevapura Bengaluru 560048
Date: 14.07.2020	Date: 14.07.2020
Place: Hyderabad	Place: Bengaluru

Annexure A

CORPORATE SOCIAL RESPONSIBILITY POLICY

I. OBJECTIVES

The objectives that we have set out in the corporate social responsibility policy are to support strategic objectives of Flipkart India Private Limited (“Company”), in particular, the impact on society and minimize the negative influence on the environment.

In this regard, the Company has made this policy which encompasses the Company’s philosophy for delineating its responsibility as a Corporate Citizen and lays down the guidelines and mechanism for undertaking socially useful programmes for welfare and sustainable development of the community at large and titles as the “Corporate Social Responsibility (CSR) Policy” which is based as per the Companies Act, 2013 and the rules made thereunder.

The Board may, upon recommendation of the CSR Committee, amend or modify this CSR Policy as and when necessary.

II. DEFINITIONS

• Act means Companies Act, 2013, as amended and modified from time to time.

• Areas of Interest means the areas of interest as identified by the Company for implementing CSR goals and shall include the areas as specified in this CSR Policy and shall include all CSR Activities as defined under the Act and CSR Rules from time to time.

• Board means Board of Directors of the Company.

• Company means Flipkart India Private Limited.

• Corporate Social Responsibility (CSR) means and includes but is not limited to:

1. Projects or programs relating to activities specified in Schedule VII to the Companies Act, 2013; or

2. Projects or programs relating to activities undertaken by the Board of Directors of the Company in pursuance of the recommendation of the CSR Committee and approved by the Board as per this policy.

• CSR Committee means Corporate Social Responsibility Committee constituted by the Board pursuant to section 135 of the Companies Act, 2013.

• CSR Activities shall mean the specific activities listed in the Annexure that various Organizations shall engage in, which shall be funded by the Company in accordance with the Act and CSR Rules.

• CSR Commitment shall mean at least 2% of the average net profits of the Company made during the three immediately preceding financial years for conducting its CSR activities in accordance with the Act and CSR Rules.

• CSR Policy means CSR Policy of the Company Flipkart India Private Limited.

• CSR Proposals shall have the meaning as prescribed to the terms of this CSR Policy which shall be in accordance with the Act and CSR Rules.

• CSR Rules means the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended and modified from time to time.

• Employees mean employees of the Company or Group.

• Funding shall mean the disbursements that are to be made to an organization pursuant to this CSR Policy, with the prior approval of the CSR Committee and the Board in accordance with the Act and Rules.

• Organizations mean such organizations including NGOs as are permitted to receive funding in accordance with the Act and CSR Rules.

Words and expressions used in this policy and not defined herein but defined under the Companies Act, 2013 shall have the same meanings respectively assigned to them.

III. PURPOSE

This CSR Policy establishes the scope, CSR goals of the Company and funding approval process. This CSR Policy shall operate as the corporate responsibility policy of the Company for the purposes of Section 135 of the Act and CSR Rules.

IV. CONSTITUTION, COMPOSITION AND SCOPE OF CORPORATE SOCIALRESPONSIBILITY COMMITTEE (CSR COMMITTEE)

(a) Constitution and composition of the CSR Committee:

The CSR initiatives/activities of the Company will be identified and initiated by the CSR Committee comprising 2 (two) Members of the Board. Subject to the requirements of the Act, the Board may increase or decrease the size of the CSR Committee by passing a resolution.

The members of the CSR Committee shall elect one of them as the Chairman of the Committee. The CSR Committee shall recommend to the Board the amount of expenditure to be incurred by the Company on CSR activities and the Board will ensure that the activities as are included in the CSR Policy are undertaken by the Company subject to and in accordance with the provisions of section 135 of the Companies Act, 2013.

(b) Invitees to the CSR Committee:

The CSR Committee may, at its discretion, invite employees of the Company from time to time to participate in the meetings of the CSR Committee and assist the CSR Committee in the implementation of the CSR Policy. Invitees to the CSR Committee meetings shall be entitled to participate in the deliberations of the CSR Committee but will not be entitled to vote at the meetings of the CSR Committee.

(c) Scope of the CSR Committee:

The CSR Committee has been set up to:-

• Formulate and recommend to the Board CSR Policy which shall indicate the activities to be undertaken by the Company as detailed in the Schedule VII to the Act.

• Recommend the amount of expenditure to be incurred on the activities referred to in the CSR Policy.

• Monitor the CSR Policy from time to time.

(d) Modalities of execution of the CSR Projects:

The modalities of the execution of the CSR projects or programs and their implementation along with the monitoring process of such projects or programs as decided by the CSR Committee.

(e) Decisions by the CSR Committee:

• The CSR Committee shall at all times act in a manner that is consistent with the provisions contained in this CSR Policy, the Act and CSR Rules.

• The CSR Committee shall endeavor to arrive at all decisions by a consensus of all Members. However, in the event the CSR Committee is unable to arrive at such consensus, the Chairman of the Committee may make the final decision.

• All decisions of the Committee shall be ratified by the Board.

(f) Meeting of the CSR Committees

• The CSR Committee shall meet as frequently as it determines necessary.

• The CSR Committee shall maintain minutes of each of its meetings.

• The CSR Committee shall review proposed projects and make recommendations to the Board for approval of such projects and allocation of Funding in accordance with the CSR Committee charter.

• The final decision with regards to the acceptance or rejection of a CSR Proposal shall be with the Board.

V. CORPORATE SOCIAL RESPONSIBILITY ACTIVITIES (Areas of interest)

The Company shall upon the recommendation of its CSR Committee and with necessary approval of the Board, can undertake any of the following activities, as part of its corporate social responsibility initiatives, which are defined in Schedule VII of the Companies Act 2013;

(a) Areas of Interest:

1. Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation and making available safe drinking water;

2. Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects;

3. Promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care centers and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups;

4. Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agro forestry, conservation of natural resources and

maintaining quality of soil, air and water;

5. Protection of national heritage, art and culture including restoration of buildings and sites of historical importance and works of art; setting up public libraries;

6. promotion and development of traditional arts and handicrafts;

7. Measures for the benefit of armed forces veterans, war widows and their dependents;

8. Training to promote rural sports, nationally recognized sports, Paralympic sports and Olympic sports;

9. Contribution to the Prime Minister's National Relief Fund or any other fund set up by the Central Government for socio-economic development and relief and welfare of the Scheduled Castes, the Scheduled Tribes, other backward classes, minorities and women;

10. contributions or funds provided to technology incubators located within academic institutions which are approved by the Central Government;

11. rural development projects

Provided that, the CSR projects and programs or activities that benefit only the employees of the Company and their relatives shall not be considered as CSR activities.

Also, the CSR activities undertaken in India only will be taken into consideration, in order to satisfy the requirement of section 135 of the Companies Act 2013.

(b) The Company may update the above list as per Section 135 and Schedule VII of the Act as amended from time to time.

(c) The Company focuses its philanthropy primarily in geographic regions of India where the Company has a business presence. However, the Company may contribute to causes in other parts of India, if the CSR Committee is of the opinion that such contribution is appropriate.

(d) The Company will publish the list of specific projects / programs it plans to undertake for any financial year, and the modalities of execution, including implementation plan will be published in the Board Report.

Identification of CSR Proposals:

The CSR Committee may identify and receive CSR project proposals from an Organization in line with areas of interest as set out therein provided:

CSR proposals received from an organization shall include the following:

(i) information about the Organization and projects that they have undertaken in the past three years;

(ii) Proven track record of the organization for the past 3 (three) years in the area of project activity that it has been nominated for.

(iii) Information of the project and the activities that the Organization proposes to undertake in relation to which Funding is sought from the Company;

(iv) contain detailed budget indicating various heads under which expenditure is proposed to be made and the quantum of such expenditure;

(v) The impact of the activities that are proposed to be conducted;

(vi) Any other information that may be material for the Company to make an informed decision on supporting the project. Such information may include but is not limited to relationships that the Organization (directors, employees, etc.) may have with any Employee of The Company;

(vii) A completed Funding Request Form of the Company.

• Upon receipt of Proposals, the CSR Committee shall conduct appropriate due diligence of the CSR Proposal and the Organization directly or through external organizations and/ or entities to ensure alignment with this CSR Policy and to ascertain the following:

(i) Relevance of the CSR Proposal to the Areas of Interest.

(ii) Appropriateness of project financials, the budget and timelines.

(iii) Impact on targeted beneficiaries.

(iv) CSR activity permitted under the Act and Rules.

(g) Assessing the CSR Policy:

The Committee shall assess the following criteria before recommending the Project or Program for approval of the Board;

• Has no direct or indirect benefit to the Company or its employees;

• Has no conflicts of interest or self-dealing exist;

• Has no political or religious affiliation;

• Has no activity that is inconsistent with the Company's non-discrimination policies.

Approval Process:

A. Upon receipt of the CSR proposal, the CSR Committee shall evaluate the same in accordance with this policy.

B. The CSR Committee may take such time as it deems necessary to deliberate and come to a conclusion regarding a CSR Proposal. The CSR Committee may, approve or decline a CSR Proposal.

C. All Funding to Organizations must be approved in advance by the CSR Committee and the Board and such approval shall be obtained prior to making any commitment to the Organization in this regard.

D. Subsequent to the approval of the CSR Proposal by the CSR Committee, the CSR Proposal shall be placed before the Board together with the recommendations of the CSR Committee for its consideration and approval.

The Company will provide Funding only to such projects as may be approved by the Board.

Post Approval Process

Subsequent to the approval of the CSR Proposal by the Board, the Company and the organization shall enter into appropriate documentation regarding the terms of the funding and the manner in which such funding shall be disbursed by the Company. Such documentation shall be in a form and substance that is acceptable to the CSR Committee and the Board.

VI. OUR APPROACH TO IMPLEMENTATION

We will strive to implement the aforesaid CSR activities on our own to the extent possible. However, the principle implementer of our CSR activities would include:

- Contribution to various funds which are aligned with our Vision and Mission e.g. Prime Minister's National Relief Fund

- Any other fund set up by the Central Government for socio-economic development and relief for the welfare of Scheduled Castes, the Scheduled Tribes, other backward classes, minorities and women.

VII. MONITORING MECHANISM

1. Organizations receiving Funding will be required to provide evaluation information on a periodic basis with details on the status of the CSR Activities, including details concerning the project deliveries, costs incurred, and in a manner prescribed by The Company.

2. A summary of these reports shall be tabled before the meetings of the CSR Committee.

3. Detailed reports will be available for further perusal of the members of the CSR Committee as required.

4. The Company reserves the right to suspend payments to an organization that delays and or fails to provide, to the Company's satisfaction, details concerning the use of the funding.

5. Furthermore, surplus arising out of CSR projects or programs or activities shall not form part of the business profit of the Company.

VIII. REPORTING MECHANISM

The Company shall publish its annual report on CSR Activities in its Directors Report in the manner prescribed under the Companies Act 2013 and the CSR Rules.

Annexure B

Annual Report on Corporate Social Responsibility (CSR) Activities (forming part of the Board's Report)

1	Brief outline of the Company's CSR policy, including overview of projects or programs proposed to be undertaken and a reference to the web-link to the CSR policy and projects or programs	As detailed in the CSR Policy annexed to the Board Report.
2	Composition of the CSR Committee	Following are the members of the CSR Committee as on March 31, 2020: i) Mr. Prabhu Bala Srinivasan ii) Mr. Santosh Kumar Bethala
3	Average Net Profit of the Company for the last three financial years	Not applicable as the Company incurred losses during the last three financial years
4	Prescribed CSR Expenditure (two per cent of the amount as in item 3 above)	Not applicable as the Company incurred losses during the last three financial years
5	Details of CSR spent during the financial year: (a) Total amount to be spent for the financial year; (b) Amount unspent, if any; (c) Manner in which the amount spent during the financial year is detailed below	Not Applicable

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
S.No.	CSR Project or activity identified	Sector in which the project is covered	Projects of programs (1) Local area or other (2) Specify the State and district where projects or programs was undertaken	Amount outlay (budget) project or program wise	Amount spent on the projects or programs Sub-heads: (1) Direct expenditure on projects or programs. (2) Overheads	Cumulative expenditure upto the reporting period	Amount spent: Direct or through implementing agency
1	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable

For and on behalf of the Board of Directors of

Flipkart India Private Limited

Sd/-	Sd/-
Santosh Kumar Bethala	Prabhu Bala Srinivasan
Director	Director
DIN: 07804164	DIN: 07850158
Address: A604, DSR Spring Beauty Appts AECS Layout, Marathahalli Bangalore 560037	Address: #H-103, Brigade Metropolis Apartment, Near Phonenix Mall, Garudacharpalya, Mahadevapura Bengaluru 560048
Date: 14.07.2020	Date: 14.07.2020
Place: Hyderabad	Place: Bengaluru

Annexure C

FORM NO. MGT 9

EXTRACT OF ANNUAL RETURN

As on financial year ended on 31.03.2020

Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company (Management & Administration) Rules, 2014

I. REGISTRATION & OTHER DETAILS:

1.	CIN	U51909KA2011PTC060489
2.	Registration Date	19th September 2011
3.	Name of the Company	Flipkart India Private Limited
4.	Category/Sub-category of the Company	Private Company Limited by Shares / Indian Non-Government Company
5.	Address of the Registered office & contact details	Buildings Alyssa, Begonia & Clover Embassy Tech Village, Outer Ring Road Devarabeesanahalli Village, Bangalore KA 560103 Tel No Telephone: +9180 37786001 e-mail: teamcs@flipkart.com
6.	Whether listed company	No
7.	Name, Address & contact details of the Registrar & Transfer Agent, if any. (only for electronic connectivity)	Karvy Fintech Private Limited Tower B, PLOT NO. 31 32, KARVY SELENIUM, FINANCIAL DISTRICT NANAKRAMGUDA, GACHIBOWLI, Hyderabad, Telangana, 500032 Email id: hanumantha.patri@kfintech.com

Contact no: +91 40 6716 1602

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

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

S. No.	Name and Description of main products / services	NIC Code of the Product/service	% to total turnover of the company
1	Sale of traded goods	46411, 46412, 46413, 46419, 46491, 46492, 46493, 46494, 46495, 46496, 46497, 46498, 46499, 46521, 46522, 46523, 46524, 46529, 46909	100%

III. PARTICULARS OF HOLDING / SUBSIDIARY AND ASSOCIATE COMPANIES

S. No.	Name and Address of the Company	CIN / GLN	Holding / Subsidiary / Associate	% of shares held	Applicable Section
1	Flipkart Private Limited, Singapore (formerly Flipkart Limited) Address: 80 Robinson Road, #02-00, Singapore 068898	201129903N*	Holding Company	99.99999	Section 2(46) of the Companies Act, 2013

* - Singapore registration number

IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

(i) Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoters									
(1) Indian									
a) Individual/ HUF	-	-	-	-	-	-	-	-	-
b) Central Govt	-	-	-	-	-	-	-	-	-
c) State Govt(s)	-	-	-	-	-	-	-	-	-

d) Bodies Corp.	-	-	-	-	-	-	-	-	-
e) Banks / FI	-	-	-	-	-	-	-	-	-
f) Any other	-	-	-	-	-	-	-	-	-
Sub-total (A)(1)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
(2) Foreign									
a) NRIs - Individuals	-	-	-	-	-	-	-	-	-
b) Other – Individuals	-	-	-	-	-	-	-	-	-
c) Bodies Corp	5,405, 639	3,103, 308	85,08, 947	100	5,405, 639	4,383, 472	9,789, 111	100	15.04
d) Banks / FI	-	-	-	-	-	-	-	-	-
e) Any other	-	-	-	-	-	-	-	-	-
Sub total (A)(2)	5,405, 639	3,103, 308	85,08, 947	100	5,405, 639	4,383, 472	9,789, 111	100	15.04
Total shareholding of Promoter (A) = (A)(1)+(A)(2)	5,405, 639	3,103, 308	85,08, 947	100	5,405, 639	4,383, 472	9,789, 111	100	15.04
B. Public Shareholding									
1. Institutions									
a) Mutual Funds	-	-	-	-	-	-	-	-	-
b) Banks / FI	-	-	-	-	-	-	-	-	-
c) Central Govt	-	-	-	-	-	-	-	-	-
d) State Govt(s)	-	-	-	-	-	-	-	-	-
e) Venture Capital Funds	-	-	-	-	-	-	-	-	-
f) Insurance Companies	-	-	-	-	-	-	-	-	-
g) FIIs	-	-	-	-	-	-	-	-	-
h) Foreign Venture Capital									

Funds	-	-	-	-	-	-	-	-	-
i) Others (specify)	-	-	-	-	-	-	-	-	-
Sub-total (B)(1):-	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
2. Non-Institutions									
a) Bodies Corp.	-	-	-	-	-	-	-	-	-
i) Indian	-	-	-	-	-	-	-	-	-
ii) Overseas	-	-	-	-	-	-	-	-	-
b) Individuals	-	-	-	-	-	-	-	-	-
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh	-	-	-	-	-	-	-	-	-
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	-	-	-	-	-	-	-	-	-
c) Others (specify)	-	-	-	-	-	-	-	-	-
Sub-total (B)(2):-	-	-	-	-	-	-	-	-	-
Total Public Shareholding (B)=(B)(1)+(B)(2)	-	-	-	-	-	-	-	-	-
C. Shares held by Custodian for GDRs & ADRs	-	-	-	-	-	-	-	-	-
Grand Total (A+B+C)	5,405, 639	3,103, 308	85,08, 947	100	5,405, 639	4,383, 472	9,789, 111	100	15.04

(ii) Shareholding of Promoter:

S.No.	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% change in shareholding during the year
		No. of Shares	% of total Shares of the company	%of Shares Pledged / encumbered to total shares	No. of Shares	% of total Shares of the company	%of Shares Pledged / encumbered to total shares	
	Flipkart Private							

1	Limited, Singapore (formerly Flipkart limited)	8,508,946	99.99999	NIL	97,89,110	99.99999	NIL	15.04
2	Flipkart Marketplace Private Limited, Singapore	1	0.00001	NIL	1	0.00001	NIL	0.00

(iii) Change in Promoters' Shareholding (please specify, if there is no change):

Sr. No.	Particulars	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company
Flipkart Private Limited, Singapore (Formerly Flipkart limited)					
1	At the beginning of the year	8,508, 946	99.99999	8,508, 946	99.99999
	Allotment of equity shares on rights basis on 29th August 2019	464, 403	-	8,973, 349	99.99999
	Allotment of equity shares on rights basis on 28th November 2019	815,761	-	9,789, 110	99.99999
	At the End of the year	9,789,110	99.99999	9,789, 110	99.99999
Flipkart Marketplace Private Limited, Singapore					
2	At the beginning of the year	1	0.00001	1	0.00001
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity, etc.):	----	----	----	----
	At the End of the year	1	0.00001	1	0.00001

(iv) Shareholding Pattern of top ten Shareholders: (Other than Directors, Promoters and Holders of GDRs and ADRs): Not Applicable

(v) Shareholding of Directors and Key Managerial Personnel: No Director / Key Managerial Personnel is holding any shares in the Company.

V. INDEBTEDNESS –

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

(Amount in Rs. / Mn)

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	-	1,578	-	1,578
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	431	-	431
Total (i+ii+iii)	-	2,009	-	2,009
Change in Indebtedness during the financial year				
Addition	-	40,486	-	40,486
Reduction	-	(40,551)	-	(40,551)
Net Change	-	(65)	-	(65)
Indebtedness at the end of the financial year				
i) Principal Amount	-	1469	-	1,469
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	475	-	475
Total (i+ii+iii)	-	1,944	-	1,944

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

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

S.No.	Particulars of Remuneration	Name and Designation	Total Amount

		Rishi Vasudev - Whole Time Director	
1	Gross Salary (a)Salary as per provisions contained in section 17(1) of the Income-tax Act,1961 (b)Value of perquisites u/s 17(2) of the Income-tax Act,1961 (c)Profits in lieu of salary under section 17(3) of the Income- tax Act,1961	Rs. 18,537,536	Rs. 18,537,536
2	Stock Option		
3	Sweat Equity		
4	Commission as % of profit others, specify		
5	Others, please specify		
	Total (A)	Rs. 18,537,536	Rs. 18,537,536

B. Remuneration to other directors: Nil

C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD / MANAGER / WTD: Nil

VII. PENALTIES / PUNISHMENT / COMPOUNDING OF OFFENCES: Below are the details of penalties or punishment or compounding of offences during the financial year:

S. No	Name of the company/directors/officers	Name of the court/concerned authority	Date of order	Name of the Act and section under which offence committed	Particulars of offence	Amount of Compounding in Rs.
NIL						

For and on behalf of the Board of Directors of

Flipkart India Private Limited

Sd/-	Sd/-
Santosh Kumar Bethala	Prabhu Bala Srinivasan
Director	Director
DIN: 07804164	DIN: 07850158
Address: A604, DSR Spring Beauty Appts AECS Layout, Marathahalli Bangalore 560037	Address: #H-103, Brigade Metropolis Apartment, Near Phonenix Mall, Garudacharpalya, Mahadevapura Bengaluru 560048

Date: 14.07.2020	Date: 14.07.2020
Place: Hyderabad	Place: Bengaluru

Annexure D

Annexure to the Board Report

Conservation of energy, technology absorption, foreign exchange earnings and outgo

[Particulars pursuant to Rule 8(3) of Companies (Accounts) Rules, 2014)

(A) Conservation of Energy	
The steps taken or impact on conservation of energy	Energy conservation measures at the Company are looked at in synergy with Carbon Footprint and Green Building initiatives and the Company has taken actions to reduce its energy footprint. - Operational improvement measures have been undertaken to increase the efficiency in energy utilisation - Installation of energy efficient lighting/ LED lights for energy conservation - Using energy efficient computing equipment
The steps taken by the company for utilising alternate sources of energy	- The Company has initiated the installation of Solar rooftops to utilize the alternate source of energy
The capital investment on energy conservation equipment	The Company has not made any significant capital investment on energy conservation equipment. However, the Company constantly evaluates new technologies and explores to invest to make its infrastructure more energy efficient.

(B)Technology Absorption	
The efforts made towards technology absorption	Technology absorption is a key aspect for the Company to stay competitive in the market. The Company recognises the need to invest in new emerging technologies to leverage them for improving productivity, quality and reach to new customers. The following practices are maintained: - upgrading computing equipment on an ongoing basis - Undertaking automations
The benefits derived like product improvement, cost reduction, product development or import substitution	The above efforts on technology absorption helps the Company keep high productivity while keeping the cost of maintenance at a minimum.
In case of imported technology (imported during the last three years reckoned from the beginning of the financial year): (a) the details of technology imported: (b) the year of import:	Not Applicable

(c) whether the technology been fully absorbed:	
(d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof:	
Expenditure incurred on Research and Development.	Not Applicable

(C) Foreign Exchange earned in terms of actual inflows during the year and the Foreign Exchange outgo during the year in terms of actual outflows.

(Amount in Rs. / Million)

Particulars	Year ended 31st March 2020	Year ended 31st March 2019
Earnings	-	-
Expenditure	10,991	3,372

For and on behalf of the Board of Directors of

Flipkart India Private Limited

Sd/-	Sd/-
Santosh Kumar Bethala	Prabhu Bala Srinivasan
Director	Director
DIN: 07804164	DIN: 07850158
Address: A604, DSR Spring Beauty Appts AECS Layout, Marathahalli Bangalore 560037	Address: #H-103, Brigade Metropolis Apartment, Near Phonenix Mall, Garudacharpalya, Mahadevapura Bengaluru 560048
Date: 14.07.2020	Date: 14.07.2020
Place: Hyderabad	Place: Bengaluru

[700500] Disclosures - Signatories of financial statements

Details of directors signing financial statements [Table] **..(1)**

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

Directors signing financial statements [Axis]	Column 1	Column 2
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	SANTOSH	PRABHU
Middle name of director	KUMAR	BALA
Last name of director	BETHALA	SRINIVASAN
Designation of director	Director	Director
Director identification number of director	07804164	07850158
Date of signing of financial statements by director	14/07/2020	14/07/2020

[700400] Disclosures - Auditors report

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

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

Auditors [Axis]	Column 1
	01/04/2019 to 31/03/2020
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	MEHRA SUMIT
Firms registration number of audit firm	101049W/E30004
Membership number of auditor	096547
Address of auditors	12th Floor, UB City, Canberra Block, No. 24, VIttal Mallya Road, Bengaluru - 560001, India
Permanent account number of auditor or auditor's firm	ACHFS9118A
SRN of form ADT-1	R01798719
Date of signing audit report by auditors	14/07/2020
Date of signing of balance sheet by auditors	14/07/2020

Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table] **..(1)**

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

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]		
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]		
Disclosure in auditors report relating to fixed assets	As per point (i) to the Annexure 1 referred to in clause 1 of paragraph on the Report on Other Legal and Regulatory Requirements of our Report of even date	
Disclosure relating to quantitative details of fixed assets	(i)(a) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment.	
Disclosure relating to physical verification and material discrepancies of fixed assets	Textual information (2) [See below]	
Disclosure relating to title deeds of immovable properties		Textual information (3) [See below]
Disclosure in auditors report relating to inventories	(ii) The management has conducted physical verification of inventory at reasonable intervals during the year and no material discrepancies were noticed on such physical verification.	
Disclosure in auditors report relating to loans	As per point (iii) to the Annexure 1 referred to in clause 1 of paragraph on the Report on Other Legal and Regulatory Requirements of our Report of even date	
Disclosure about loans granted to parties covered under section 189 of companies act	Textual information (4) [See below]	
Disclosure relating to terms and conditions of loans granted	As per point (iii) to the Annexure 1 referred to in clause 1 of paragraph on the Report on Other Legal and Regulatory Requirements of our Report of even date	
Disclosure regarding receipt of loans granted	Textual information (5) [See below]	
Disclosure regarding terms of recovery of loans granted	(c) There are no amounts of loans granted to companies, firms or other parties listed in the register maintained under Section 189 of the Act, which are overdue for more than ninety days.	
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (6) [See below]	
Disclosure in auditors report relating to deposits accepted		Textual information (7) [See below]

Disclosure in auditors report relating to maintenance of cost records		Textual information (8) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (9) [See below]	
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	Textual information (10) [See below]	
Disclosure relating to disputed statutory dues [TextBlock]	Textual information (11) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (12) [See below]	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		Textual information (13) [See below]
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	Textual information (14) [See below]	
Disclosure in auditors report relating to managerial remuneration		Textual information (15) [See below]
Disclosure in auditors report relating to Nidhi Company		In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 3(xii) of the Order is not applicable to the Company and hence not commented upon.
Disclosure in auditors report relating to transactions with related parties	Textual information (16) [See below]	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures		Textual information (17) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	Textual information (18) [See below]	
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934		According to the information and explanations given to us, the provisions of Section 45-IA of the Reserve Bank of India Act, 1934 are not applicable to the Company.

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

	01/04/2019 to 31/03/2020
Disclosure in auditor’s report explanatory [TextBlock]	Textual information (19) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (2)

Disclosure relating to physical verification and material discrepancies of fixed assets

(b) A portion of property, plant and equipment were physically verified by the management during the year in accordance with the Company’s regular programme of verifying all property, plant and equipment over a period of three years, which in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.

Textual information (3)

Disclosure relating to title deeds of immovable properties

(c) According to the information and explanations given by the management, there are no immovable properties, included in property, plant and equipment of the Company and accordingly, the requirements under clause 3(i)(c) of the Order are not applicable to the Company.

Textual information (4)

Disclosure about loans granted to parties covered under section 189 of companies act

(a) The Company has granted loans to parties covered in the register maintained under Section 189 of the Companies Act, 2013 (“the Act”). In our opinion and according to the information and explanations given to us, the terms and conditions of the grant of such loans are not prejudicial to the Company's interest.

Textual information (5)

Disclosure regarding receipt of loans granted

(b) The Company has granted loans that are re-payable on demand, to parties covered in the register maintained under Section 189 of the Act. We are informed that the Company has not demanded repayment of any such loan during the year, and thus, there has been no default on the part of the parties to whom the money has been lent. The payment of interest has been regular.

Textual information (6)

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

In our opinion and according to the information and explanations given to us, provisions of Section 186 of the Act, in respect of loans and advances given, investments made, guarantees and securities given, as applicable, have been complied with by the Company. There are no loans and advances given, investments made, guarantees and securities given to which the provisions of Section 185 apply and accordingly, reporting under clause 3(iv) of the Order in so far as it relates to Section 185 of the Act is not applicable to the Company and hence not commented upon.

Textual information (7)

Disclosure in auditors report relating to deposits accepted

The Company has not accepted any deposits within the meaning of Sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, the provisions of clause 3(v) of the Order are not applicable.

Textual information (8)

Disclosure in auditors report relating to maintenance of cost records

To the best of our knowledge and as explained, the Central Government has not specified the maintenance of cost records under Section 148(1) of the Companies Act, 2013 for the products of the Company.

Textual information (9)

Disclosure in auditors report relating to statutory dues [Text Block]

(vii) (a) The Company is regular in depositing with appropriate authorities undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of custom, duty of excise, value added tax, goods and services tax, cess and other statutory dues applicable to it.

Textual information (10)

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

(b) A cc ord in g t o th e in form ati on an d exp lan ati ons gi v en t o us, n o undisp ut ed am ount s pa ya bl e in r esp ect o f pr ovid en t f un d, emplo ye es' stat e in s ur an ce, in c ome-ta x, s er vi ce tax , s al es-ta x, dut y o f cust om, dut y of ex cis e, valu e add ed tax ,g oods and s er vi ces tax, cess and o th er st atut or y du es w er e outst and ing, a t th e y ear end , for a p eri od of m or e th an si x m on th s fr om th e dat e th e y be cam e pa ya ble.

Textual information (11)

Disclosure relating to disputed statutory dues [Text Block]

(c) According to the record of the Company, the dues of income-tax, sales tax, service tax, duty of custom, duty of excise, value added tax, goods and services tax on account of any dispute, are as follows:

Name of the statute	Nature of the dues	Amount (Rs in Mn)	Amount paid under protest (Rs in Mn)	Period for which the amount relates Financial year	Forum where the dispute is pending
Income Tax Act, 1961	Income Tax Demand	1,237.72	-	2016-17	CIT (Appeals)
The West Bengal Tax on Entry of Goods into Local Areas Act, 2012	Entry Tax	34.92	-	2014-17	Appellate Tribunal
The Karnataka Value Added Tax Act, 2004	Value Added Tax and Central Sales Tax	230.16	230.16	2011-15	Joint Commissioner of Commercial Taxes, (Appeals)
The Customs Act, 1962	Customs Duty	4.89	4.89	2014-15	Customs Excise and Service Tax Appellate Tribunal (CESTAT)
The Maharashtra Value Added Tax Act, 2002	Value Added Tax and Central Sales Tax	10.52	-	2013-14	Joint Commissioner of Commercial Taxes, (Appeals)
Uttar Pradesh Value Added Tax Act, 2008	Value Added Tax and Central Sales Tax	53.56	-	2014-15	Addl. Commissioner
The Haryana Value Added Tax Act, 2003	Value Added Tax and Central Sales Tax	12.15	-	2014-16	Additional Commissioner of Commercial Taxes
Service Tax, The Finance Act, 1994	Service Tax	16.33	-	Oct 2011- June 2017	Commissioner of Additional Taxes, (Appeals)
The Delhi Value Added Tax Act, 2004	Value Added Tax and Central Sales Tax	58.27	6.76	2012-15	Special Commissioner of Appeals
The Telangana Value Added Tax Act, 2005	Value Added Tax and Central Sales Tax	63.41	31.71	2017-18	Appellate Deputy Commissioner
The Customs Act, 1962	Customs Duty	6.35	-	2018-19	Commissioner of Customs

The Central Goods And Services Tax Act, 2017	Goods and Services Tax	6.11	-	2018-20	Deputy Commissioner (Appeals)

Textual information (12)

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

In our opinion and according to the information and explanations given by the management, the Company has not defaulted in repayment of loans or borrowing to a financial institution, bank or government or dues to debenture holders.

Textual information (13)

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

According to the information and explanations given by the management, the Company has not raised any money way of initial public offer / further public offer / debt instruments and term loans hence, reporting under clause (ix) is not applicable to the Company and hence not commented upon.

Textual information (14)

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

Based upon the audit procedures performed for the purpose of reporting the true and fair view of the Ind-AS Financial Statements and according to the information and explanations given by the management, we report that no fraud by the Company or no fraud on the Company by the officers and employees of the Company has been noticed or reported during the year.

Textual information (15)

Disclosure in auditors report relating to managerial remuneration

According to the information and explanations given by the management, the provisions of Section 197 read with Schedule V of the Act are not applicable to the Company and hence reporting under clause 3(xi) is not applicable and hence not commented upon.

Textual information (16)

Disclosure in auditors report relating to transactions with related parties

According to the information and explanations given by the management, transactions with the related parties are in compliance with Section 188 of the Act, where applicable, and the details have been disclosed in the notes to the Ind AS Financial Statements, as required by the applicable accounting standards. The provisions of Section 177 of the Act are not applicable to the Company and, accordingly, reporting under clause 3(xiii) insofar as it relates to Section 177 of the Act is not applicable to the Company and hence not commented upon.

Textual information (17)

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

According to the information and explanations given to us by the management of the Company and on an overall examination of the Balance Sheet, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review and hence, reporting requirements under clause 3(xiv) are not applicable to the Company and hence not commented upon.

Textual information (18)

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

According to the information and explanations given by the management, the Company has not entered into any non- cash transactions with directors or persons connected with him as referred to in Section 192 of the Act.

Textual information (19)

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 Ind-AS Financial Statements

Opinion

We have audited the accompanying Ind-AS Financial Statements of Flipkart India Private Limited ("the Company"), which comprise the Balance Sheet as at March 31 2020, the Statement of Profit and Loss, including the Other Comprehensive Income, the Cash Flow Statement and the Statement of Changes in Equity for the year then ended, and notes to the Ind-AS Financial Statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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 state of affairs of the Company as at March 31, 2020, its loss including other comprehensive income, its cash flows and the changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit of the Ind-AS Financial Statements in accordance with the Standards on Auditing (SAs), as specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Ind-AS Financial Statements' section of our Report. We are independent of the Company 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 the 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 the Ind-AS Financial Statements.

Information Other than the 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 Directors' Report, but does not include the Ind-AS Financial Statements and our Auditor's Report thereon.

Our opinion on the 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 the 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 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.

Responsibility of Management for the Ind-AS Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these Ind-AS Financial Statements that give a true and fair view of the financial position, financial performance including other comprehensive loss, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including these Indian Accounting Standards (Ind AS) specified under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company 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 the Ind-AS Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Ind-AS Financial Statements, management is responsible for assessing the Company's ability 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.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the 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 the 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 the 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 controls.

• 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 system 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 Company's ability 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 the 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 to cease to continue as a going concern.

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

We communicate with the management 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 to the management 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.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of Sub-section (11) of Section 143 of the Act, we give in "Annexure 1" a statement on the matters specified in paragraphs 3 and 4 of the Order.

2. As required by Section 143(3) of the Act, we report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;

(b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

(c) The Balance Sheet, the Statement of Profit and Loss including the Other Comprehensive Income, the Cash Flow Statement and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account;

(d) In our opinion, the aforesaid 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;

(e) On the basis of the written representations received from the directors as on March 31, 2020 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2020 from being appointed as a director in terms of Section 164 (2) of the Act;

(f) With respect to the adequacy of the internal financial controls over financial reporting of the Company with reference to these Ind-AS Financial Statements and the operating effectiveness of such controls, refer to our separate Report in "Annexure 2" to this Report;

(g) The provisions of Section 197 read with Schedule V of the Act are not applicable to the Company for the year ended

March 31, 2020; and

(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 Ind-AS Financial Statements discloses the impact of pending litigation. Refer Note 22 of these Ind-AS Financial Statements for details;

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

iii. There were no amounts which were required to be transferred to the Investor Education and

Protection Fund 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: 20096547AAAABB1147

Place of Signature: Bengaluru

Date: July 14,2020

Annexure 1

Annexure 1 referred to in clause 1 of paragraph on the Report on Other Legal and Regulatory Requirements of our Report of even date

Statement on matters specified in paragraph 3 and 4 of the Companies (Auditor's report) Order, 2016 ("the Order")

Re: Flipkart India Private Limited ("the Company")

(i) (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment.

(b) A portion of property, plant and equipment were physically verified by the management during the year in accordance with the Company's regular programme of verifying all property, plant and equipment over a period of three years, which in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.

(c) According to the information and explanations given by the management, there are no immovable properties, included in property, plant and equipment of the Company and accordingly, the requirements under clause 3(i)(c) of the Order are not applicable to the Company.

(ii) The management has conducted physical verification of inventory at reasonable intervals during the year and no material discrepancies were noticed on such physical verification.

(iii) (a) The Company has granted loans to parties covered in the register maintained under Section 189 of the Companies Act, 2013 ("the Act"). In our opinion and according to the information and explanations given to us, the terms and conditions of the grant of such loans are not prejudicial to the Company's interest.

(b) The Company has granted loans that are re-payable on demand, to parties covered in the register maintained under Section 189 of the Act. We are informed that the Company has not demanded repayment of any such loan during the year, and thus, there has been no default on the part of the parties to whom the money has been lent. The payment of interest has been regular.

(c) There are no amounts of loans granted to companies, firms or other parties listed in the register maintained under Section 189 of the Act, which are overdue for more than ninety days.

(iv) In our opinion and according to the information and explanations given to us, provisions of Section 186 of the Act, in respect of loans and advances given, investments made, guarantees and securities given, as applicable, have been complied with by the Company. There are no loans and advances given, investments made, guarantees and securities given to which the provisions of Section 185 apply and accordingly, reporting under clause 3(iv) of the Order in so far as it relates to Section 185 of the Act is not applicable to the Company and hence not commented upon.

(v) The Company has not accepted any deposits within the meaning of Sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, the provisions of clause 3(v) of the Order are not applicable.

(vi) To the best of our knowledge and as explained, the Central Government has not specified the maintenance of cost records under Section 148(1) of the Companies Act, 2013 for the products of the Company.

(vii) (a) The Company is regular in depositing with appropriate authorities undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of custom, duty of excise, value added tax, goods and services tax, cess and other statutory dues applicable to it.

(b) According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, service tax, sales-tax, duty of custom, duty of excise, value added tax, goods and services tax, cess and other statutory dues were outstanding, at the year end, for a period of more than six months from the date they became payable.

(c) According to the record of the Company, the dues of income-tax, sales tax, service tax, duty of custom, duty of excise, value added tax, goods and services tax on account of any dispute, are as follows:

Name of the statute	Nature of the dues	Amount (Rs in Mn)	Amount paid under protest (Rs in Mn)	Period for which the amount relates Financial year	Forum where the dispute is pending
Income Tax Act, 1961	Income Tax Demand	1,237.72	-	2016-17	CIT (Appeals)
The West Bengal Tax on Entry of Goods into Local Areas Act, 2012	Entry Tax	34.92	-	2014-17	Appellate Tribunal
The Karnataka Value Added Tax Act, 2004	Value Added Tax and Central Sales Tax	230.16	230.16	2011-15	Joint Commissioner of Commercial Taxes, (Appeals)
The Customs Act, 1962	Customs Duty	4.89	4.89	2014-15	Customs Excise and Service Tax Appellate Tribunal (CESTAT)
The Maharashtra Value Added Tax Act, 2002	Value Added Tax and Central Sales Tax	10.52	-	2013-14	Joint Commissioner of Commercial Taxes, (Appeals)
Uttar Pradesh Value Added Tax Act, 2008	Value Added Tax and Central Sales Tax	53.56	-	2014-15	Addl. Commissioner
The Haryana Value Added Tax Act, 2003	Value Added Tax and Central Sales Tax	12.15	-	2014-16	Additional Commissioner of Commercial Taxes
Service Tax, The Finance Act, 1994	Service Tax	16.33	-	Oct 2011- June 2017	Commissioner of Additional Taxes, (Appeals)
The Delhi Value Added Tax	Value Added				Special Commissioner of

Act, 2004	Tax and Central Sales Tax	58.27	6.76	2012-15	Appeals
The Telangana Value Added Tax Act, 2005	Value Added Tax and Central Sales Tax	63.41	31.71	2017-18	Appellate Deputy Commissioner
The Customs Act, 1962	Customs Duty	6.35	-	2018-19	Commissioner of Customs
The Central Goods And Services Tax Act, 2017	Goods and Services Tax	6.11	-	2018-20	Deputy Commissioner (Appeals)

(viii) In our opinion and according to the information and explanations given by the management, the Company has not defaulted in repayment of loans or borrowing to a financial institution, bank or government or dues to debenture holders.

(ix) According to the information and explanations given by the management, the Company has not raised any money way of initial public offer / further public offer / debt instruments and term loans hence, reporting under clause (ix) is not applicable to the Company and hence not commented upon.

(x) Based upon the audit procedures performed for the purpose of reporting the true and fair view of the Ind-AS Financial Statements and according to the information and explanations given by the management, we report that no fraud by the Company or no fraud on the Company by the officers and employees of the Company has been noticed or reported during the year.

(xi) According to the information and explanations given by the management, the provisions of Section 197 read with Schedule V of the Act are not applicable to the Company and hence reporting under clause 3(xi) is not applicable and hence not commented upon.

(xii) In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 3(xii) of the Order is not applicable to the Company and hence not commented upon.

(xiii) According to the information and explanations given by the management, transactions with the related parties are in compliance with Section 188 of the Act, where applicable, and the details have been disclosed in the notes to the Ind AS Financial Statements, as required by the applicable accounting standards. The provisions of Section 177 of the Act are not applicable to the Company and, accordingly, reporting under clause 3(xiii) insofar as it relates to Section 177 of the Act is not applicable to the Company and hence not commented upon.

(xiv) According to the information and explanations given to us by the management of the Company and on an overall examination of the Balance Sheet, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review and hence, reporting requirements under clause 3(xiv) are not applicable to the Company and hence not commented upon.

(xv) According to the information and explanations given by the management, the Company has not entered into any non-cash transactions with directors or persons connected with him as referred to in Section 192 of the Act.

(xvi) According to the information and explanations given to us, the provisions of Section 45-IA of the Reserve Bank of India Act, 1934 are not applicable to 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: 20096547AAAABB1147

Place of Signature: Bengaluru

Date: July 14,2020

Annexure 2

To the independent auditor's report of even date on the 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 over financial reporting of Flipkart India Private Limited ("the Company") as of March 31, 2020 in conjunction with our audit of the 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 controls over financial reporting criteria established by the Company considering the essential components of internal controls stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India ('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 over financial reporting with reference to these 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 and, both issued by the 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 over financial reporting with reference to these 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 over financial reporting with reference to these Ind-AS Financial Statements and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting with reference to these 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 judgment, 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 internal financial controls over financial reporting with reference to these Ind-AS Financial Statements.

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

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

Inherent Limitations of Internal Financial Controls Over Financial Reporting with Reference to these Ind- AS Financial Statements

Because of the inherent limitations of internal financial controls over financial reporting with reference to these 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 over financial reporting with reference to these Ind-AS Financial Statements to future periods are subject to the risk that the internal financial control over financial reporting with reference to these 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 over financial reporting with reference to these Ind-AS Financial Statements and such internal financial controls over financial reporting with reference to these Ind-AS Financial Statements were operating effectively as at March 31, 2020, 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 ICAI.

For S.R. Batliboi & Associates LLP

Chartered Accountants

ICAI Firm Registration Number: 101049W/E300004

Sd/-

per Sumit Mehra

Partner

Membership Number: 096547

UDIN: 20096547AAAABB1147

Place of Signature: Bengaluru

Date: July 14,2020

[700700] Disclosures - Secretarial audit report

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

	01/04/2019 to 31/03/2020
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No

[110000] Balance sheet

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

	31/03/2020	31/03/2019	31/03/2018
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	2	11	1,136
Goodwill	18	18	18
Other intangible assets	4	0	0
Non-current financial assets [Abstract]			
Non-current investments	357	0	
Loans, non-current	0	0	
Total non-current financial assets	357	0	
Other non-current assets	117	52	
Total non-current assets	498	81	
Current assets [Abstract]			
Inventories	29,636	24,498	
Current financial assets [Abstract]			
Current investments	0	25,799	
Trade receivables, current	17,360	25,567	
Cash and cash equivalents	12,046	187	
Loans, current	30,682	1,568	
Other current financial assets	8,954	16,667	
Total current financial assets	69,042	69,788	
Other current assets	18,010	11,303	
Total current assets	116,688	105,589	
Total assets	117,186	105,670	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	9.789111	8.508947	7.276968
Other equity	74,422	61,380	
Total equity attributable to owners of parent	74,431.789111	61,388.508947	
Total equity	74,431.789111	61,388.508947	
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	112	93	
Total non-current liabilities	112	93	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	1,649	1,578	
Trade payables, current	38,702	40,598	
Other current financial liabilities	497	493	
Total current financial liabilities	40,848	42,669	
Other current liabilities	1,669	1,408	
Provisions, current	125	111	
Total current liabilities	42,642	44,188	
Total liabilities	42,754	44,281	
Total equity and liabilities	117,185.789111	105,669.508947	

[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]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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] -3,477	[INR/shares] -5,027	[INR/shares] -3,477	[INR/shares] -5,027
Total basic earnings (loss) per share	[INR/shares] -3,477	[INR/shares] -5,027	[INR/shares] -3,477	[INR/shares] -5,027
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] -3,477	[INR/shares] -5,027	[INR/shares] -3,477	[INR/shares] -5,027
Total diluted earnings (loss) per share	[INR/shares] -3,477	[INR/shares] -5,027	[INR/shares] -3,477	[INR/shares] -5,027

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	341,705	305,712
Other income	4,396	3,637
Total income	346,101	309,349
Expenses [Abstract]		
Cost of materials consumed	0	0
Purchases of stock-in-trade	376,367	343,968
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-5,138	-1,967
Employee benefit expense	3,090	2,462
Finance costs	659	676
Depreciation, depletion and amortisation expense	10	243
Other expenses	2,616	2,320
Total expenses	377,604	347,702
Profit before exceptional items and tax	-31,503	-38,353
Total profit before tax	-31,503	-38,353
Tax expense [Abstract]		
Total tax expense	0	0
Total profit (loss) for period from continuing operations	-31,503	-38,353
Total profit (loss) for period	-31,503	-38,353
Profit or loss, attributable to owners of parent	-31,503	-38,353
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	-3	-5
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	-3	-5
Components of other comprehensive income that will be reclassified to profit or loss, net of tax [Abstract]		
Financial assets measured at fair value through other comprehensive income net of tax [Abstract]		
Gains (losses) on financial assets measured at fair value through other comprehensive income, net of tax	0	-10
Total other comprehensive income, net of tax, financial assets measured at fair value through other comprehensive income	0	-10
Total other comprehensive income that will be reclassified to profit or loss, net of tax	0	-10
Total other comprehensive income	-3	-15
Other comprehensive income attributable to net of tax [Abstract]		
Other Comprehensive income, attributable to owners of parent	-3	-15
Other Comprehensive income, attributable to non-controlling interests	0	0
Total comprehensive income	-31,506	-38,368
Comprehensive income attributable to net of tax [Abstract]		
Comprehensive income, attributable to owners of parent	-31,506	-38,368
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	-3	-15
Other comprehensive income attributable to [Abstract]		
Other Comprehensive income, attributable to owners of parent	-3	-15
Other Comprehensive income, attributable to non-controlling interests	0	0
Total comprehensive income	-31,506	-38,368
Comprehensive income attributable to [Abstract]		
Comprehensive income, attributable to owners of parent	-31,506	-38,368
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] -3,477	[INR/shares] -5,027
Total basic earnings (loss) per share	[INR/shares] -3,477	[INR/shares] -5,027
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -3,477	[INR/shares] -5,027
Total diluted earnings (loss) per share	[INR/shares] -3,477	[INR/shares] -5,027

[210000a] Statement of profit and loss

Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Table] **..(1)**

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

Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Axis]	Column 1	
	01/04/2019 to 31/03/2020	**01/04/2018 to 31/03/2019**
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Line items]		
Description of other comprehensive income that will not be reclassified to profit or loss, net of tax, others	Re-measurement (losses) on defined benefit plans, net	Re-measurement (losses) on defined benefit plans, net
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	-3	-5

Other comprehensive income that will be reclassified to profit or loss, net of tax, others [Table] **..(1)**

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

Other comprehensive income that will be reclassified to profit or loss, net of tax, others [Axis]	Column 1	
	01/04/2019 to 31/03/2020	**01/04/2018 to 31/03/2019**
Other comprehensive income that will be reclassified to profit or loss, net of tax, others [Abstract]		
Other comprehensive income that will be reclassified to profit or loss, net of tax, others [Line items]		
Description of other comprehensive income that will be reclassified to profit or loss, net of tax, others	Net (loss) on financial instruments classified as FVTOCI	Net (loss) on financial instruments classified as FVTOCI
Other comprehensive income that will be reclassified to profit or loss, net of tax, others	0	-10

[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]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 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		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	-31,503	-38,353		-31,503
Changes in comprehensive income components	-3	-5		-3
Total comprehensive income	-31,506	-38,358		-31,506
Other changes in equity [Abstract]				
Other additions to reserves	44,548	36,219		44,548
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	10		0
Total deductions to reserves	0	10		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	44,548	36,209		44,548
Total increase (decrease) in equity	13,042	-2,149		13,042
Other equity at end of period	74,422	61,380	63,529	74,422

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]		Reserves [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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	-38,353		-31,503	-38,353
Changes in comprehensive income components	-5		-3	-5
Total comprehensive income	-38,358		-31,506	-38,358
Other changes in equity [Abstract]				
Other additions to reserves	36,219		44,548	36,219
Deductions to reserves [Abstract]				
Securities premium adjusted bonus shares	0			
Securities premium adjusted writing off preliminary expenses	0			
Securities premium adjusted writing off discount expenses issue shares debentures	0			
Securities premium adjusted premium payable redemption preference shares debentures	0			
Securities premium adjusted purchase own shares other securities under section 68	0			
Other utilisation of securities premium if permitted	0		0	0
Other deductions to reserves	10		0	0
Total deductions to reserves	10		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	36,209		44,548	36,219
Total increase (decrease) in equity	-2,149		13,042	-2,139
Other equity at end of period	61,380	63,529	74,422	61,380

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

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

Components of equity [Axis]	Reserves [Member]	Securities premium reserve [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
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		0	0	
Changes in comprehensive income components		0	0	
Total comprehensive income		0	0	
Other changes in equity [Abstract]				
Other additions to reserves		44,548	36,219	
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	
Other deductions to reserves		0	0	
Total deductions to reserves		0	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		44,548	36,219	
Total increase (decrease) in equity		44,548	36,219	
Other equity at end of period	63,519	189,030	144,482	108,263

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

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

Components of equity [Axis]	Retained earnings [Member]			Other retained earning [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 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		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	-31,503	-38,353		-31,503
Changes in comprehensive income components	-3	-5		-3
Total comprehensive income	-31,506	-38,358		-31,506
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	-31,506	-38,358		-31,506
Other equity at end of period	-114,608	-83,102	-44,744	-114,608

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

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

Components of equity [Axis]	Other retained earning [Member]		Other equity other [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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	-38,353		0	0
Changes in comprehensive income components	-5		0	0
Total comprehensive income	-38,358		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
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	0		0	10
Total deductions to reserves	0		0	10
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	-10

Total increase (decrease) in equity	-38,358		0	-10
Other equity at end of period	-83,102	-44,744	0	0
Description of nature of other equity, others			Other Equity	Other Equity

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

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

Components of equity [Axis]	Other equity other [Member]	Other equity other 1 [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
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		0	0	
Changes in comprehensive income components		0	0	
Total comprehensive income		0	0	
Other changes in equity [Abstract]				
Other additions to reserves		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	
Other deductions to reserves		0	10	
Total deductions to reserves		0	10	
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		0	-10	
Total increase (decrease) in equity		0	-10	
Other equity at end of period	10	0	0	10
Description of nature of other equity, others		Other Equity	Other Equity	

[320000] Cash flow statement, indirect

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
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	-31,503	-38,353	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for decrease (increase) in inventories	-5,138	-1,967	
Adjustments for decrease (increase) in trade receivables, current	8,153	-13,046	
Adjustments for decrease (increase) in other current assets	-6,827	-2,497	
Adjustments for decrease (increase) in other non-current assets	0	-1	
Adjustments for other financial assets, non-current	(A) 0	(B) 8,999	
Adjustments for other financial assets, current	(C) 8,693	(D) 2,375	
Adjustments for increase (decrease) in trade payables, current	-1,800	11,864	
Adjustments for increase (decrease) in other current liabilities	260	-2,640	
Adjustments for depreciation and amortisation expense	10	243	
Adjustments for provisions, current	14	8	
Adjustments for provisions, non-current	7	6	
Adjustments for other financial liabilities, current	-177	31	
Other adjustments for non-cash items	(E) -959	(F) -854	
Total adjustments for reconcile profit (loss)	2,236	2,521	
Net cash flows from (used in) operations	-29,267	-35,832	
Interest paid	-530	-483	
Interest received	-2,462	-2,658	
Income taxes paid (refund)	57	-88	
Net cash flows from (used in) operating activities	-31,256	-37,919	
Cash flows from used in investing activities [Abstract]			
Cash flows used in obtaining control of subsidiaries or other businesses	357	0	
Other cash receipts from sales of equity or debt instruments of other entities	4,450	3,213	
Proceeds from sales of property, plant and equipment	2	1,029	
Purchase of property, plant and equipment	9	13	
Cash advances and loans made to other parties	89,606	40,215	
Cash receipts from repayment of advances and loans made to other parties	60,496	41,768	
Interest received	1,469	2,587	
Other inflows (outflows) of cash	22,516	-6,425	
Net cash flows from (used in) investing activities	-1,039	1,944	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	44,550	36,219	
Proceeds from borrowings	(G) 47,503	(H) 53,854	
Repayments of borrowings	(I) 47,433	(J) 54,561	
Interest paid	466	53	
Net cash flows from (used in) financing activities	44,154	35,459	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	11,859	-516	
Net increase (decrease) in cash and cash equivalents	11,859	-516	
Cash and cash equivalents cash flow statement at end of period	12,046	187	703

Footnotes

(A) Decrease in non-current other financial assets - (Increase) in non-current other assets (0)

(B) Decrease in non-current other financial assets 9000 (Increase) in non-current other assets (1)

(C) (Increase)/decrease in current loans financial assets (3) Decrease in current other financial assets 8,696

(D) (Increase)/decrease in current loans financial assets 15 Decrease in current other financial assets 2,360

(E) Allowance for doubtful and bad debts and advances 134 Bad debts and advances written off 40 Net gain on sale of current investments (1,208) Unrealized loss on investments 41 Unrealized foreign exchange loss / (gain) on forward contracts (64) Unrealized foreign exchange loss / (gain), net 176 Discount on non-convertible debentures amortized (0) Premium on non-convertible debentures amortized 1 Liabilities no longer required written back (80) (Gain) / Loss on sale of property, plant and equipment 0

(F) Allowance for doubtful and bad debts and advances (104) Bad debts and advances written off 8 Net gain on sale of current investments (841) Unrealized loss on investments 39 Unrealized foreign exchange loss / (gain) on forward contracts 17 Unrealized foreign exchange loss / (gain), net 36 Discount on non-convertible debentures amortized (8) Premium on non-convertible debentures amortized 5 Liabilities no longer required written back (7) (Gain) / Loss on sale of property, plant and equipment (0)

(G) Intercorporate loan availed 39,988 Working capital loan availed 7,515

(H) Intercorporate loan availed 53,854 Working capital loan availed -

(I) Intercorporate loan repaid (40,098) Working capital loan repaid (7,335)

(J) Intercorporate loan repaid (54,561) Working capital loan repaid -

[610100] Notes - List of accounting policies

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

	01/04/2019 to 31/03/2020
Disclosure of significant accounting policies [TextBlock]	Textual information (20) [See below]

Textual information (20)

Disclosure of significant accounting policies [Text Block]

Flipkart India Private Limited

Notes to Standalone Financial Statements for the year ended March 31, 2020

Rupees in millions, unless otherwise stated

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 (erstwhile located at Vaishnavi Summit, Ground Floor, 7th Main, 80 Feet Road, 3rd Block, Koramangala Industrial Layout, Bangalore - 560034, Karnataka, India). The holding company is Flipkart Private Limited, Singapore (formerly Flipkart Limited, Singapore) and the ultimate holding company is Walmart Inc., U.S.A. (w.e.f. August 18, 2018). The Company is involved in the business of 'Cash and Carry Trading/Wholesale Trading' within the meaning of Schedule I of the Foreign Exchange Management (Transfer or Issue of Security by a Person Resident Outside India) Regulations, 2000 ("FDI Policy"). The Company is engaged in wholesale distribution of mobile, television, laptop, tablet, mobile accessory, footwear, clothing, etc.

The Ind-AS Financial Statements were authorised for issue in accordance with a resolution by the Company’s Board of Directors on July 14, 2020

2. Summary of Significant Accounting Policies

2.1 Basis of preparation and measurement

The Ind-AS 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 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')) upto two decimal place except share data, unless otherwise stated. Certain notes and disclosures in the financials 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.

2.2 Business Combination

Business combinations are accounted for by applying the acquisition method as at the date of acquisition, which is the date on which control is transferred to the Company. Identifiable assets acquired and liabilities assumed in a business combination are measured initially at their fair values at the acquisition date. When the Company acquires a business, it assess the financial assets and liabilities assumed for appropriate classification and designation in accordance with contractual terms, economic circumstances and pertinent conditions as at acquisition date. The excess of the cost of acquisition over the interest in the fair value of the identifiable net assets acquired and attributable to the owners of the Company is recorded as goodwill. The cost of an acquisition is measured as the aggregate of the consideration transferred, which is measured at the acquisition date fair value and the amount of a non-controlling interest in the acquire. Transaction costs incurred in connection with a business acquisition are expensed as and when incurred. If the fair value of the net assets acquired is in excess of the aggregate consideration transferred, then the gain is recognized in Other Comprehensive Income (OCI) and accumulated in equity as capital reserve.

Any contingent consideration payable is measured at fair value at the acquisition date. Subsequent changes in the fair value of contingent consideration are recognized in Statement of Profit and Loss. Contingent consideration that is classified as equity is not remeasured and subsequent settlement is accounted for within equity.

Business combinations involving entities or businesses under common control shall be accounted for using the pooling of interest method.

2.3 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 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 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 Statement of Profit and Loss are also recognized in OCI or Statement of Profit and Loss, respectively).

2.4 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 plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in 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
Electrical installations and equipment	5 years
Plant and Machinery	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 Companies Act, 2013. 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 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 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 Statement of Profit and Loss.

2.5 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 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 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 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 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	1- 3 years

2.6 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.

2.7 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 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 Statement of Profit and Loss, even on sale of the instrument. Interest income earned on FVTOCI instruments are recognized in 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 Statement of Profit and Loss. The gain or loss on disposal is recognized in Statement of Profit and Loss. Interest income earned on FVTPL instruments are recognized in 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 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 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 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 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 Statement of Profit and Loss.

Offsetting of financial instruments

Financial assets and financial liabilities are offset with the net amount reported in these 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.

2.8 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 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 to sell 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 to sell, 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.

2.9 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.

2.10 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.

2.11 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 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.

2.12 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 Statement of Profit and Loss in subsequent periods.

Past service costs are recognised in 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 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 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 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 (the holding Company) operates equity compensation plans for the Company entities. The Company recognizes the cost and corresponding liability based on the advice received from Flipkart Private Limited. The cost of these 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.

When the terms of an equity-settled award are modified, the minimum expense recognized is the grant date fair value of the unmodified award, provided the original terms of the award are met. An additional expense, measured as at the date of modification, is recognized for any modification that increases the total fair value of the share-based payment transaction, or is otherwise beneficial to the employee. Where an award is cancelled by the entity or by the counterparty, any remaining element of the fair value of the award is expensed immediately through Statement of Profit and Loss.

No expense is recognized for awards that do not ultimately vest because non-market performance and/or service conditions have not been met. Where awards include a market or non-vesting condition, the transactions are treated as vested irrespective of whether the market or non-vesting condition is satisfied, provided that all other performance and/or service conditions are satisfied.

2.13 Leases

The Company assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

Company as a lessee

The Company applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Company recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

i) Right-of-use assets

The Company recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and

adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities

recognised, initial direct costs incurred, and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, and lease payments made at or before the commencement date less any lease incentives received.

Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets.

If ownership of the leased asset transfers to the Company at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. The right-of-use assets are also subject to impairment.

ii) Lease liabilities

At the commencement date of the lease, the Company recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Company and payments of penalties for terminating the lease, if the lease term reflects the Company exercising the option to terminate.

In calculating the present value of lease payments, the Company uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

iii) Short-term leases and leases of low-value assets

The Company has elected not to recognise right-of-use assets and liabilities for short-term leases of INR 3 million that have a lease term of 12 months or less and leases of low-value assets. The Company recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

2.14 Revenue from contracts with customers

Effective April 1, 2018, the Company adopted Ind-AS 115 “Revenue from Contracts with Customers” using the cumulative catch-up transition method. In accordance with the cumulative catch-up transition method, the comparatives have not been retrospectively adjusted. 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 standalone 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 standalone selling price, or as a termination of the existing contract and creation of a new contract if not priced at the standalone 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.

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 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 Taxes

Income tax comprises current and deferred tax. Income tax expense is recognized in the 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 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 Statement of Profit and Loss is recognized outside Statement of Profit and Loss. Deferred tax items 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 the 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 statements

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 prepares assets and liabilities in the statement of financial position based on current and non-current classification. An asset/liability is classified as current when:

- It is expected to be realized or consumed 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.

3.1 Standards Issued but not yet effective

There were no new and amended standards and interpretations that are issued, but not yet effective, up to the date of issuance of the Company's Ind-AS Financial Statements.

3.2 Significant accounting estimates and judgements

The preparation of the Company's 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) Useful lives of property, plant and equipment

The cost of property, plant and equipment is depreciated on a straight-line basis over the property, plant and equipment's estimated economic useful lives. Management estimates the useful lives of these property, plant and equipment to be within 3 to 5 years. These are common life expectancies applied in the industry. Changes in the expected level of usage and technological developments could impact the economic useful lives and the residual values of these assets, therefore, future depreciation charges could be revised. The carrying amount of the Company's property, plant and equipment at the end of the reporting period is disclosed in Note 4 to Ind-AS Financial Statements.

(b) Impairment of intangible assets

The recoverable amounts of the cash generating units which goodwill has been allocated to have been determined based on value in use calculations. The value in use calculations are based on a discounted cash flow models. 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) 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 to sell and its value in use. The fair value less costs to sell 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.

(d) Employees benefits plan

The cost of defined benefit pensions and other postretirement plans as well as the present value of the pension obligation are determined using actuarial valuations. The actuarial valuation involves making various assumptions. These include the determination of the discount rates, expected rates of return of assets, future salary increase, mortality rates and future pension increases. Due to the complexity of the valuation, the underlying assumptions, defined benefit obligations are highly sensitive to changes in these assumptions.

(e) 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.

(f) Income Taxes

The Company has exposure to income taxes in Indian jurisdiction. Deferred tax assets are recognized for all unused tax losses to the extent that it is probable that taxable profit will be available against which the losses can be utilized. Significant managements judgment is required to determine the amount of deferred tax assets that can be recognized, based upon the likely timing and level of future taxable profits together with future tax planning strategies.

Considering the cumulative tax positions and considering the loss for the year, the Company has not recognized deferred tax assets on the losses.

(g) Business combinations

In our accounting for business combinations, judgment is required in determining whether an intangible asset is identifiable,

and should be recorded separately from goodwill. Additionally, estimating the acquisition date fair values of the identifiable assets acquired and liabilities assumed involves considerable management judgment. These measurements are based on information available at the acquisition date and are based on expectations and assumptions that have been deemed reasonable by management. Changes in these judgments, estimates, and assumptions can materially affect the results of operations.

(h) 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.

(i) Revenue from contracts with customers

The Company estimates commission reversal on the returns of products sold by the sellers on the platform on the basis of historical trends of returns from the customers for each product category. Estimates of returns are revised when the Company believes that changes in the policies for returns or external factors will significantly affect the amounts recorded for return assets and refund liabilities.

(j) COVID-19 outbreak

The Company has considered internal and certain external sources of information in determining the impact on various elements of its financial statements. The Company has used the principles of prudence in applying judgments, estimates and assumptions and based on these estimates, the Company expects to fully recover the carrying amount of the assets. The eventual outcome of the impact of the global health pandemic may be different from those estimated as on the date of approval of these consolidated financial statements

(k) Other estimates

The preparation of Ind-AS Financial Statements involves estimates and assumptions that affect the reported amount of assets, liabilities, disclosure of contingent liabilities at the date of 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.

3.3 New and amended standards and interpretations

The Company applied for the first-time certain amendments to the standards, which are effective for annual periods beginning on or after April 1, 2019. The Company has not early adopted any standards or amendments that have been issued but are not yet effective.

The nature and impact of new and amended standards is described below:

Ind-AS 116 Leases

On March 30, 2019, the MCA had notified Ind-AS 116, on leases replacing the earlier Ind-AS 17 Leases. Ind-AS 116 proposes to redefine and enhance the principles for the recognition, measurement, presentation and disclosure for both parties to a lease contract i.e. the lessee and the lessor. The effective date for adoption of Ind-AS 116 was accounting year beginning on or after April 1, 2019 though early adoption was permitted for companies applying Ind-AS 115.

Effective April 1, 2019, the Company adopted Ind-AS 116 and applied it to all lease contracts existing on April 1, 2019 using one of the recommended approaches i.e., the modified retrospective method. Ind-AS 116 introduces a single on-balance-sheet finance lease accounting model and requires a lessee to recognise assets and liabilities for leases. Lessor accounting under Ind-AS 116 is substantially unchanged from Ind-AS 17. Lessors will continue to classify leases as either operating or finance leases using similar principles as in Ind-AS 17. The impact on account of adopting Ind-AS 116 is Nil for the Company.

Ind-AS 12 Appendix C, Uncertainty over Income Tax Treatments

On March 30, 2019, the Ministry of Corporate Affairs has notified Ind-AS 12 which clarifies the accounting for uncertainties in income taxes. The interpretation is to be applied to the determination of taxable profit (tax loss), tax bases, unused tax losses, unused tax credits and tax rates, when there is uncertainty over income tax treatments under Ind-AS 12. It outlines the following: (1) the entity has to use judgement, to determine whether each tax treatment should be considered separately or whether some can be considered together. The decision should be based on the approach which provides better predictions of the resolution of the uncertainty (2) the entity is to assume that the taxation authority will have full knowledge of all relevant information while examining any amount (3) entity has to consider the probability of the relevant taxation authority accepting the tax treatment and the determination of taxable profit (tax loss), tax bases, unused tax losses, unused tax credits and tax rates would depend upon the probability. These amendments have no impact on the financial statements of the Company.

Amendment to Ind-AS 12 – Income taxes

The amendments clarify that the income tax consequences of dividends are linked more directly to past transactions or

events that generated distributable profits than to distributions to owners. Therefore, an entity recognises the income tax consequences of dividends in Statement of Profit and Loss, Other Comprehensive Income or equity according to where the entity originally recognised those past transactions or events.

An entity applies those amendments for annual reporting periods beginning on or after April 1, 2019, with early application is permitted. When an entity first applies those amendments, it applies them to the income tax consequences of dividends recognised on or after the beginning of the earliest comparative period. Since the Company's current practice is in line with these amendments, these amendments have no impact on the financial statements of the Company.

Amendment to Ind-AS 19 – plan amendment, curtailment or settlement

On March 30, 2019, the Ministry of Corporate Affairs issued amendments to the guidance in Ind-AS 19, 'Employee Benefits', in connection with accounting for plan amendments, curtailments and settlements.

The amendments require an entity to

(i) use updated assumptions to determine current service cost and net interest for the remainder of the period after a plan amendment, curtailment or settlement and

(ii) recognise in Statement of Profit and Loss as a part of past service cost, or a gain or loss on settlement, any reduction in a surplus, even if that surplus was not previously recognised because of the impact of the asset ceiling. Effective date for application of this amendment is annual period beginning on or after April 1, 2019, although early application was permitted. These amendments have no impact on the financial statements of the Company.

Amendments to Ind-AS 109: Prepayment Features with Negative Compensation

Under Ind-AS 109, a debt instrument can be measured at amortised cost or at fair value through other comprehensive income, provided that the contractual cash flows are 'solely payments of principal and interest on the principal amount outstanding' (the SPPI criterion) and the instrument is held within the appropriate business model for that classification. The amendments to Ind-AS 109 clarify that a financial asset passes the SPPI criterion regardless of the event or circumstance that causes the early termination of the contract and irrespective of which party pays or receives reasonable compensation for the early termination of the contract.

The amendments should be applied retrospectively and are effective for annual periods beginning on or after April 1, 2019. These amendments have no impact on the financial statements of the Company.

Amendments to Ind-AS 23: Borrowing Costs

The amendments clarify that an entity treats as part of general borrowings any borrowing originally made to develop a qualifying asset when substantially all the activities necessary to prepare that asset for its intended use or sale are complete.

An entity applies those amendments to borrowing costs for annual reporting periods beginning on or after April 1, 2019. Since, the Company's current practise is in line with these amendments, these amendments have no impact on the 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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	As per point no 2. Summary of Significant Accounting Policies	As per point no 2. Summary of Significant Accounting Policies
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 (21) [See below]	

Textual information (21)

Disclosure of significant accounting policies [Text Block]

Flipkart India Private Limited

Notes to Standalone Financial Statements for the year ended March 31, 2020

Rupees in millions, unless otherwise stated

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 (erstwhile located at Vaishnavi Summit, Ground Floor, 7th Main, 80 Feet Road, 3rd Block, Koramangala Industrial Layout, Bangalore - 560034, Karnataka, India). The holding company is Flipkart Private Limited, Singapore (formerly Flipkart Limited, Singapore) and the ultimate holding company is Walmart Inc., U.S.A. (w.e.f. August 18, 2018). The Company is involved in the business of 'Cash and Carry Trading/Wholesale Trading' within the meaning of Schedule I of the Foreign Exchange Management (Transfer or Issue of Security by a Person Resident Outside India) Regulations, 2000 ("FDI Policy"). The Company is engaged in wholesale distribution of mobile, television, laptop, tablet, mobile accessory, footwear, clothing, etc.

The Ind-AS Financial Statements were authorised for issue in accordance with a resolution by the Company’s Board of Directors on July 14, 2020

2. Summary of Significant Accounting Policies

2.1 Basis of preparation and measurement

The Ind-AS 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 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')) upto two decimal place except share data, unless otherwise stated. Certain notes and disclosures in the financials 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.

2.2 Business Combination

Business combinations are accounted for by applying the acquisition method as at the date of acquisition, which is the date on which control is transferred to the Company. Identifiable assets acquired and liabilities assumed in a business combination are measured initially at their fair values at the acquisition date. When the Company acquires a business, it assess the financial assets and liabilities assumed for appropriate classification and designation in accordance with contractual terms, economic circumstances and pertinent conditions as at acquisition date. The excess of the cost of acquisition over the interest in the fair value of the identifiable net assets acquired and attributable to the owners of the Company is recorded as goodwill. The cost of an acquisition is measured as the aggregate of the consideration transferred, which is measured at the acquisition date fair value and the amount of a non-controlling interest in the acquire. Transaction costs incurred in connection with a business acquisition are expensed as and when incurred. If the fair value of the net assets acquired is in excess of the aggregate consideration transferred, then the gain is recognized in Other Comprehensive Income (OCI) and accumulated in equity as capital reserve.

Any contingent consideration payable is measured at fair value at the acquisition date. Subsequent changes in the fair value of contingent consideration are recognized in Statement of Profit and Loss. Contingent consideration that is classified as equity is not remeasured and subsequent settlement is accounted for within equity.

Business combinations involving entities or businesses under common control shall be accounted for using the pooling of interest method.

2.3 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 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 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 Statement of Profit and Loss are also recognized in OCI or Statement of Profit and Loss, respectively).

2.4 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 plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in 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
Electrical installations and equipment	5 years
Plant and Machinery	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 Companies Act, 2013. 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 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 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 Statement of Profit and Loss.

2.5 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 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 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 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 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	1- 3 years

2.6 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.

2.7 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 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 Statement of Profit and Loss, even on sale of the instrument. Interest income earned on FVTOCI instruments are recognized in 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 Statement of Profit and Loss. The gain or loss on disposal is recognized in Statement of Profit and Loss. Interest income earned on FVTPL instruments are recognized in 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 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 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 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 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 Statement of Profit and Loss.

Offsetting of financial instruments

Financial assets and financial liabilities are offset with the net amount reported in these 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.

2.8 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 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 to sell 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 to sell, 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.

2.9 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.

2.10 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.

2.11 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 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.

2.12 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 Statement of Profit and Loss in subsequent periods.

Past service costs are recognised in 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 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 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 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 (the holding Company) operates equity compensation plans for the Company entities. The Company recognizes the cost and corresponding liability based on the advice received from Flipkart Private Limited. The cost of these 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.

When the terms of an equity-settled award are modified, the minimum expense recognized is the grant date fair value of the unmodified award, provided the original terms of the award are met. An additional expense, measured as at the date of modification, is recognized for any modification that increases the total fair value of the share-based payment transaction, or is otherwise beneficial to the employee. Where an award is cancelled by the entity or by the counterparty, any remaining element of the fair value of the award is expensed immediately through Statement of Profit and Loss.

No expense is recognized for awards that do not ultimately vest because non-market performance and/or service conditions have not been met. Where awards include a market or non-vesting condition, the transactions are treated as vested irrespective of whether the market or non-vesting condition is satisfied, provided that all other performance and/or service conditions are satisfied.

2.13 Leases

The Company assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

Company as a lessee

The Company applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Company recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

i) Right-of-use assets

The Company recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and

adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities

recognised, initial direct costs incurred, and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, and lease payments made at or before the commencement date less any lease incentives received.

Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets.

If ownership of the leased asset transfers to the Company at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. The right-of-use assets are also subject to impairment.

ii) Lease liabilities

At the commencement date of the lease, the Company recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Company and payments of penalties for terminating the lease, if the lease term reflects the Company exercising the option to terminate.

In calculating the present value of lease payments, the Company uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

iii) Short-term leases and leases of low-value assets

The Company has elected not to recognise right-of-use assets and liabilities for short-term leases of INR 3 million that have a lease term of 12 months or less and leases of low-value assets. The Company recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

2.14 Revenue from contracts with customers

Effective April 1, 2018, the Company adopted Ind-AS 115 “Revenue from Contracts with Customers” using the cumulative catch-up transition method. In accordance with the cumulative catch-up transition method, the comparatives have not been retrospectively adjusted. 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 standalone 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 standalone selling price, or as a termination of the existing contract and creation of a new contract if not priced at the standalone 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.

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 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 Taxes

Income tax comprises current and deferred tax. Income tax expense is recognized in the 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 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 Statement of Profit and Loss is recognized outside Statement of Profit and Loss. Deferred tax items 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 the 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 statements

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 prepares assets and liabilities in the statement of financial position based on current and non-current classification. An asset/liability is classified as current when:

- It is expected to be realized or consumed 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.

3.1 Standards Issued but not yet effective

There were no new and amended standards and interpretations that are issued, but not yet effective, up to the date of issuance of the Company's Ind-AS Financial Statements.

3.2 Significant accounting estimates and judgements

The preparation of the Company's 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) Useful lives of property, plant and equipment

The cost of property, plant and equipment is depreciated on a straight-line basis over the property, plant and equipment's estimated economic useful lives. Management estimates the useful lives of these property, plant and equipment to be within 3 to 5 years. These are common life expectancies applied in the industry. Changes in the expected level of usage and technological developments could impact the economic useful lives and the residual values of these assets, therefore, future depreciation charges could be revised. The carrying amount of the Company's property, plant and equipment at the end of the reporting period is disclosed in Note 4 to Ind-AS Financial Statements.

(b) Impairment of intangible assets

The recoverable amounts of the cash generating units which goodwill has been allocated to have been determined based on value in use calculations. The value in use calculations are based on a discounted cash flow models. 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) 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 to sell and its value in use. The fair value less costs to sell 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.

(d) Employees benefits plan

The cost of defined benefit pensions and other postretirement plans as well as the present value of the pension obligation are determined using actuarial valuations. The actuarial valuation involves making various assumptions. These include the determination of the discount rates, expected rates of return of assets, future salary increase, mortality rates and future pension increases. Due to the complexity of the valuation, the underlying assumptions, defined benefit obligations are highly sensitive to changes in these assumptions.

(e) 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.

(f) Income Taxes

The Company has exposure to income taxes in Indian jurisdiction. Deferred tax assets are recognized for all unused tax losses to the extent that it is probable that taxable profit will be available against which the losses can be utilized. Significant managements judgment is required to determine the amount of deferred tax assets that can be recognized, based upon the likely timing and level of future taxable profits together with future tax planning strategies.

Considering the cumulative tax positions and considering the loss for the year, the Company has not recognized deferred tax assets on the losses.

(g) Business combinations

In our accounting for business combinations, judgment is required in determining whether an intangible asset is identifiable,

and should be recorded separately from goodwill. Additionally, estimating the acquisition date fair values of the identifiable assets acquired and liabilities assumed involves considerable management judgment. These measurements are based on information available at the acquisition date and are based on expectations and assumptions that have been deemed reasonable by management. Changes in these judgments, estimates, and assumptions can materially affect the results of operations.

(h) 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.

(i) Revenue from contracts with customers

The Company estimates commission reversal on the returns of products sold by the sellers on the platform on the basis of historical trends of returns from the customers for each product category. Estimates of returns are revised when the Company believes that changes in the policies for returns or external factors will significantly affect the amounts recorded for return assets and refund liabilities.

(j) COVID-19 outbreak

The Company has considered internal and certain external sources of information in determining the impact on various elements of its financial statements. The Company has used the principles of prudence in applying judgments, estimates and assumptions and based on these estimates, the Company expects to fully recover the carrying amount of the assets. The eventual outcome of the impact of the global health pandemic may be different from those estimated as on the date of approval of these consolidated financial statements

(k) Other estimates

The preparation of Ind-AS Financial Statements involves estimates and assumptions that affect the reported amount of assets, liabilities, disclosure of contingent liabilities at the date of 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.

3.3 New and amended standards and interpretations

The Company applied for the first-time certain amendments to the standards, which are effective for annual periods beginning on or after April 1, 2019. The Company has not early adopted any standards or amendments that have been issued but are not yet effective.

The nature and impact of new and amended standards is described below:

Ind-AS 116 Leases

On March 30, 2019, the MCA had notified Ind-AS 116, on leases replacing the earlier Ind-AS 17 Leases. Ind-AS 116 proposes to redefine and enhance the principles for the recognition, measurement, presentation and disclosure for both parties to a lease contract i.e. the lessee and the lessor. The effective date for adoption of Ind-AS 116 was accounting year beginning on or after April 1, 2019 though early adoption was permitted for companies applying Ind-AS 115.

Effective April 1, 2019, the Company adopted Ind-AS 116 and applied it to all lease contracts existing on April 1, 2019 using one of the recommended approaches i.e., the modified retrospective method. Ind-AS 116 introduces a single on-balance-sheet finance lease accounting model and requires a lessee to recognise assets and liabilities for leases. Lessor accounting under Ind-AS 116 is substantially unchanged from Ind-AS 17. Lessors will continue to classify leases as either operating or finance leases using similar principles as in Ind-AS 17. The impact on account of adopting Ind-AS 116 is Nil for the Company.

Ind-AS 12 Appendix C, Uncertainty over Income Tax Treatments

On March 30, 2019, the Ministry of Corporate Affairs has notified Ind-AS 12 which clarifies the accounting for uncertainties in income taxes. The interpretation is to be applied to the determination of taxable profit (tax loss), tax bases, unused tax losses, unused tax credits and tax rates, when there is uncertainty over income tax treatments under Ind-AS 12. It outlines the following: (1) the entity has to use judgement, to determine whether each tax treatment should be considered separately or whether some can be considered together. The decision should be based on the approach which provides better predictions of the resolution of the uncertainty (2) the entity is to assume that the taxation authority will have full knowledge of all relevant information while examining any amount (3) entity has to consider the probability of the relevant taxation authority accepting the tax treatment and the determination of taxable profit (tax loss), tax bases, unused tax losses, unused tax credits and tax rates would depend upon the probability. These amendments have no impact on the financial statements of the Company.

Amendment to Ind-AS 12 – Income taxes

The amendments clarify that the income tax consequences of dividends are linked more directly to past transactions or

events that generated distributable profits than to distributions to owners. Therefore, an entity recognises the income tax consequences of dividends in Statement of Profit and Loss, Other Comprehensive Income or equity according to where the entity originally recognised those past transactions or events.

An entity applies those amendments for annual reporting periods beginning on or after April 1, 2019, with early application is permitted. When an entity first applies those amendments, it applies them to the income tax consequences of dividends recognised on or after the beginning of the earliest comparative period. Since the Company's current practice is in line with these amendments, these amendments have no impact on the financial statements of the Company.

Amendment to Ind-AS 19 – plan amendment, curtailment or settlement

On March 30, 2019, the Ministry of Corporate Affairs issued amendments to the guidance in Ind-AS 19, 'Employee Benefits', in connection with accounting for plan amendments, curtailments and settlements.

The amendments require an entity to

(i) use updated assumptions to determine current service cost and net interest for the remainder of the period after a plan amendment, curtailment or settlement and

(ii) recognise in Statement of Profit and Loss as a part of past service cost, or a gain or loss on settlement, any reduction in a surplus, even if that surplus was not previously recognised because of the impact of the asset ceiling. Effective date for application of this amendment is annual period beginning on or after April 1, 2019, although early application was permitted. These amendments have no impact on the financial statements of the Company.

Amendments to Ind-AS 109: Prepayment Features with Negative Compensation

Under Ind-AS 109, a debt instrument can be measured at amortised cost or at fair value through other comprehensive income, provided that the contractual cash flows are 'solely payments of principal and interest on the principal amount outstanding' (the SPPI criterion) and the instrument is held within the appropriate business model for that classification. The amendments to Ind-AS 109 clarify that a financial asset passes the SPPI criterion regardless of the event or circumstance that causes the early termination of the contract and irrespective of which party pays or receives reasonable compensation for the early termination of the contract.

The amendments should be applied retrospectively and are effective for annual periods beginning on or after April 1, 2019. These amendments have no impact on the financial statements of the Company.

Amendments to Ind-AS 23: Borrowing Costs

The amendments clarify that an entity treats as part of general borrowings any borrowing originally made to develop a qualifying asset when substantially all the activities necessary to prepare that asset for its intended use or sale are complete.

An entity applies those amendments to borrowing costs for annual reporting periods beginning on or after April 1, 2019. Since, the Company's current practise is in line with these amendments, these amendments have no impact on the 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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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]	Other plant and equipment [Member]		Furniture and fixtures [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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 basis	straight-line basis	straight-line basis	straight-line basis
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]	Office equipment [Member]		Computer equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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 basis	straight-line basis	straight-line basis	straight-line basis
Useful lives or depreciation rates, property, plant and equipment	5 years	5 years	3 years	3 years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]		Other property, plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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 basis	straight-line basis	straight-line basis	straight-line basis
Useful lives or depreciation rates, property, plant and equipment	amortized over the estimated useful life or the lease period, whichever is lower	amortized over the estimated useful life or the lease period, whichever is lower	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] **..(4)**

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

Classes of property, plant and equipment [Axis]	**Other property, plant and equipment, others [Member]**	
Sub classes of property, plant and equipment [Axis]	**Owned assets [Member]**	
	01/04/2019 to 31/03/2020	**01/04/2018 to 31/03/2019**
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 basis	straight-line basis
Useful lives or depreciation rates, property, plant and equipment	5 years	5 years
Whether property, plant and equipment are stated at revalued amount	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]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 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	9		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	-6	-243		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-6	-243		
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	3	891		69
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	3	891		69
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	-9	-1,125		-69
Property, plant and equipment at end of period	2	11	1,136	39

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]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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	9			
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	243
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			6	243
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	3,102		66	2,211
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	3,102		66	2,211
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	-3,093		-60	-1,968
Property, plant and equipment at end of period	108	3,201	37	97

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]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
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	9	
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	-243	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-6	-243	
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		3	891	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		3	891	
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		-9	-1,125	
Property, plant and equipment at end of period	2,065	2	11	1,136

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]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 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	9		
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	69	3,102		66
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	69	3,102		66
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	-69	-3,093		-60
Property, plant and equipment at end of period	39	108	3,201	37

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]**		**Plant and equipment [Member]**	
Sub classes of property, plant and equipment [Axis]	**Owned assets [Member]**		**Owned assets [Member]**	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	**Accumulated depreciation and impairment [Member]**		**Carrying amount [Member]**	
	01/04/2018 to 31/03/2019	**31/03/2018**	**01/04/2019 to 31/03/2020**	**01/04/2018 to 31/03/2019**
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	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	243		0	-7
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	243		0	-7
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	2,211		0	43
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	2,211		0	43
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	-1,968		0	-46
Property, plant and equipment at end of period	97	2,065	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]	**Plant and equipment [Member]**			
Sub classes of property, plant and equipment [Axis]	**Owned assets [Member]**			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	**Carrying amount [Member]**	**Gross carrying amount [Member]**		
	31/03/2018	**01/04/2019 to 31/03/2020**	**01/04/2018 to 31/03/2019**	**31/03/2018**
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	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	244	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	244	
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	-240	
Property, plant and equipment at end of period	46	0	0	240

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]	Plant and equipment [Member]			Other plant and equipment [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 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
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	7		0
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	0	7		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	201		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	201		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	-194		0
Property, plant and equipment at end of period	0	0	194	0

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]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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	4		0	4
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	-7			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-7			
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	43		0	244
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	43		0	244
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	-46		0	-240
Property, plant and equipment at end of period	0	46	0	0

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]	**Other plant and equipment [Member]**			
Sub classes of property, plant and equipment [Axis]	**Owned assets [Member]**			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	**Gross carrying amount [Member]**	**Accumulated depreciation and impairment [Member]**		
	31/03/2018	**01/04/2019 to 31/03/2020**	**01/04/2018 to 31/03/2019**	**31/03/2018**
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	7	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		0	7	
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	201	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	201	
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	-194	
Property, plant and equipment at end of period	240	0	0	194

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]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 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		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	-8		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	0	-8		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	16		2
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	16		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	0	-24		-2
Property, plant and equipment at end of period	0	0	24	4

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]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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	8
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			0	8
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	219		2	203
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	219		2	203
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	-219		-2	-195
Property, plant and equipment at end of period	6	225	4	6

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]	**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]**		
	31/03/2018	**01/04/2019 to 31/03/2020**	**01/04/2018 to 31/03/2019**	**31/03/2018**
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	1	
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	-38	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-6	-38	
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		3	57	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		3	57	
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		-9	-94	
Property, plant and equipment at end of period	201	0	9	103

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]	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]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 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	1		
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	60	272		57
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	60	272		57
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	-60	-271		-51
Property, plant and equipment at end of period	3	63	334	3

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]	Office equipment [Member]		Computer equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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	38		0	-16
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	38		0	-16
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	215		0	7
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	215		0	7
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	-177		0	-23
Property, plant and equipment at end of period	54	231	1	1

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

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

Classes of property, plant and equipment [Axis]	**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]**		
	31/03/2018	**01/04/2019 to 31/03/2020**	**01/04/2018 to 31/03/2019**	**31/03/2018**
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	
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		5	280	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		5	280	
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	-280	
Property, plant and equipment at end of period	24	31	36	316

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

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

Classes of property, plant and equipment [Axis]	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]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 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
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	16		0
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	0	16		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	5	273		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	5	273		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	-257		0
Property, plant and equipment at end of period	30	35	292	1

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

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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	4		0	4
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	-172			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-172			
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	763		2	2,067
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	763		2	2,067
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	-931		-2	-2,063
Property, plant and equipment at end of period	1	932	1	3

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

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

Classes of property, plant and equipment [Axis]	**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]**		
	31/03/2018	**01/04/2019 to 31/03/2020**	**01/04/2018 to 31/03/2019**	**31/03/2018**
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	172	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		0	172	
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		2	1,304	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		2	1,304	
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	-1,132	
Property, plant and equipment at end of period	2,066	0	2	1,134

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

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

Classes of property, plant and equipment [Axis]	Other 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]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 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		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	-2		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	0	-2		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	5		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	5		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	-7		0
Property, plant and equipment at end of period	0	0	7	0

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

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

Classes of property, plant and equipment [Axis]	Other 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]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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	2
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			0	2
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	20		0	15
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	20		0	15
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	-20		0	-13
Property, plant and equipment at end of period	0	20	0	0

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

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

Classes of property, plant and equipment [Axis]	**Other property, plant and equipment [Member]**	**Other property, plant and equipment, others [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]**		
	31/03/2018	**01/04/2019 to 31/03/2020**	**01/04/2018 to 31/03/2019**	**31/03/2018**
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others		Electrical installations and equipment	Electrical installations and equipment	
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	-2	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		0	-2	
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	5	
Retirements, property, plant and equipment		0	0	

Total disposals and retirements, property, plant and equipment		0	5	
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	-7	
Property, plant and equipment at end of period	13	0	0	7

Disclosure of detailed information about property, plant and equipment [Table] **..(22)**

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [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]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Electrical installations and equipment	Electrical installations and equipment		Electrical installations and equipment
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0
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		
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	20		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	20		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	-20		0
Property, plant and equipment at end of period	0	0	20	0

Disclosure of detailed information about property, plant and equipment [Table] **..(23)**

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

Classes of property, plant and equipment [Axis]	**Other property, plant and equipment, others [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]**	
	01/04/2018 to 31/03/2019	**31/03/2018**
Disclosure of detailed information about property, plant and equipment [Abstract]		
Disclosure of detailed information about property, plant and equipment [Line items]		
Nature of other property plant and equipment others	Electrical installations and equipment	
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	2	
Depreciation recognised as part of cost of other assets	0	
Total Depreciation property plant and equipment	2	
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	15	
Retirements, property, plant and equipment	0	
Total disposals and retirements, property, plant and equipment	15	
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	-13	
Property, plant and equipment at end of period	0	13

[612100] Notes - Impairment of assets

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

	01/04/2019 to 31/03/2020	**01/04/2018 to 31/03/2019**
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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
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]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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]
	31/03/2018
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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
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]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 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	5	0		5
Acquisitions through business combinations	0	0		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-1	0		
Impairment loss recognised in profit or loss	0	0		
Reversal of impairment loss recognised in profit or loss	0	0		
Revaluation increase (decrease), other intangible assets	0	0		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	4	0		5
Other intangible assets at end of period	4	0	0	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]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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	0
Impairment loss recognised in profit or loss			0	0
Reversal of impairment loss recognised in profit or loss			0	0
Revaluation increase (decrease), other intangible assets	0			
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	3		0	3
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	3		0	3
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	-3		1	-3
Other intangible assets at end of period	18	21	19	18

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]**		
	31/03/2018	**01/04/2019 to 31/03/2020**	**01/04/2018 to 31/03/2019**	**31/03/2018**
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		5	0	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Amortisation other intangible assets		-1	0	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		4	0	
Other intangible assets at end of period	21	4	0	0

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

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

Classes of other intangible assets [Axis]	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]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 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	5	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	3		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	3		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	5	-3		1
Other intangible assets at end of period	23	18	21	19

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]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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			5	0
Acquisitions through business combinations			0	0
Increase (decrease) through net exchange differences			0	0
Amortisation other intangible assets	0		-1	0
Impairment loss recognised in profit or loss	0		0	0
Reversal of impairment loss recognised in profit or loss	0		0	0
Revaluation increase (decrease), other intangible assets			0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	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	3		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	3		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	-3		4	0
Other intangible assets at end of period	18	21	4	0

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

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

Classes of other intangible assets [Axis]	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]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
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		5	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	3	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	3	
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		5	-3	
Other intangible assets at end of period	0	23	18	21

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]		
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
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	0	
Impairment loss recognised in profit or loss	0	0	
Reversal of impairment loss recognised in profit or loss	0	0	
Impairment loss recognised in other comprehensive income, other intangible assets	0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]			
Increase (decrease) through 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	3	
Retirements	0	0	
Total Disposals and retirements, Other intangible assets	0	3	
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	-3	
Other intangible assets at end of period	19	18	21

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]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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 basis	straight line basis
Useful lives or amortisation rates, other intangible assets	1-3 Years	1-3 Years
Whether other intangible assets are stated at revalued amount	No	No

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of other intangible assets [TextBlock]		
Disclosure of detailed information about other intangible assets [TextBlock]	Textual information (22) [See below]	
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

Textual information (22)

Disclosure of detailed information about other intangible assets [Text Block]

5. Goodwill and other intangible assets

*During the year ended March 31, 2019, the Company had transferred certain property, plant and equipment located at the warehouses, at net carrying value on the date of transfer, to group company.

* 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.

• 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 March 31, 2020	For the year ended March 31, 2019
Long term growth rate	5%	5%
Discount rate	17%	20%

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	NA	NA
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	NA	NA

[611100] Notes - Financial instruments

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

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

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]	
Categories of financial liabilities [Axis]	Financial liabilities at amortised cost, category [Member]	
	31/03/2020	31/03/2019
Disclosure of financial liabilities [Abstract]		
Disclosure of financial liabilities [Line items]		
Financial liabilities	(A) 40,849	(B) 42,669
Financial liabilities, at fair value	40,849	42,669

Footnotes

(A) Borrowings 1,649, Trade and other payables 38,702, Others 497

(B) Borrowings 1,578, Trade and other payables 40,598, Others 493

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]		Corporate loans [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2020	31/03/2019
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	69,399	69,788	30,675	1,564
Financial assets, at fair value	69,399	69,788	30,675	1,564
Description of other financial assets at amortised cost class	Total Financial Assets	Total Financial Assets		
Description of other financial assets at fair value class	Total Financial Assets	Total Financial Assets		

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

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

Classes of financial assets [Axis]	Trade receivables [Member]		Other financial assets at amortised cost class [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [Member]	
	31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	17,360	25,567	21,364	68,224
Financial assets, at fair value	17,360	25,567	21,364	68,224
Description of other financial assets at amortised cost class			Current & Non Current Financial Assets	Other Current & Non Current Financial Assets
Description of other financial assets at fair value class			Current & Non Current Financial Assets	Other Current & Non 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 1 [Member]		Other financial assets at amortised cost class 2 [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	21,007	42,657	357	0
Financial assets, at fair value	21,007	42,657	357	0
Description of other financial assets at amortised cost class	Current: Investments -, Cash and cash equivalents 12,046, Loans (Security deposits) 7, Other financial assets 8,954	Investments 25,799, Cash and cash equivalents 187, Loans (Security deposits) 4, Other financial assets 16,667	Non Current: Investments	NA
Description of other financial assets at fair value class	Current: Investments -, Cash and cash equivalents 12,046, Loans (Security deposits) 7, Other financial assets 8,954	Investments 25,799, Cash and cash equivalents 187, Loans (Security deposits) 4, Other financial assets 16,667	Non Current: Investments	NA

[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	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Non-current investments [Abstract]		
Disclosure of details of non-current investments [Abstract]		
Details of non-current investments [Line items]		
Type of non-current investments	Investment in other Indian companies preference shares	Investment in other Indian companies preference shares
Class of non-current investments	Other investments	Other investments
Nature of non-current investments	unquoted	NA
Non-current investments	357	0
Name of body corporate in whom investment has been made	63 Ideas Infolabs Private Limited	NA
Number of shares of non-current investment made in body corporate	[shares] 1,175	[shares] 0

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

	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of notes on non-current investments explanatory [TextBlock]	Textual information (23) [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	357	0
Aggregate provision for diminution in value of non-current investments	0	0

Textual information (23)

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

(i) Investments

*During the year ended March 31,2020, the Company has acquired 1.41% Cumulative Compulsorily Convertible Preference Shares 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.

[400500] Notes - Current investments

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

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

Classification of current investments [Axis]	Column 1		Column 2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in mutual funds	Investments in mutual funds	Investments in debentures or bonds	Investments in debentures or bonds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	quoted	quoted	quoted	quoted
Current investments	0	21,349	0	2,950
Basis of valuation of current investments	NA	FVTOCI	NA	FVTOCI
Name of body corporate in whom investment has been made	Various	Various	Various	Various

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

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

Classification of current investments [Axis]	Column 3	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Current investments [Abstract]		
Disclosure of details of current investments [Abstract]		
Details of current investments [Line items]		
Type of current investments	Investments in debentures or bonds	Investments in debentures or bonds
Class of current investments	Current investments	Current investments
Nature of current investments	quoted	quoted
Current investments	0	1,500
Basis of valuation of current investments	NA	FVTOCI
Name of body corporate in whom investment has been made	Various	Various

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

	31/03/2020	31/03/2019
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	0	25,799
Market value of quoted current investments	0	25,799
Aggregate amount of unquoted current investments	0	0
Aggregate provision for diminution in value of current investments	0	0

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

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	-31,256	-37,919
Net cash flows from (used in) operating activities	-31,256	-37,919
Net cash flows from (used in) investing activities, continuing operations	-1,039	1,944
Net cash flows from (used in) investing activities	-1,039	1,944
Net cash flows from (used in) financing activities, continuing operations	44,154	35,459
Net cash flows from (used in) financing activities	44,154	35,459

[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]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 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
Number of shares authorised	[shares] 1,00,00,000	[shares] 1,00,00,000		[shares] 1,00,00,000
Value of shares authorised	10	10		10
Number of shares issued	[shares] 97,89,111	[shares] 85,08,947		[shares] 97,89,111
Value of shares issued	9.789111	8.508947		9.789111
Number of shares subscribed and fully paid	[shares] 97,89,111	[shares] 85,08,947		[shares] 97,89,111
Value of shares subscribed and fully paid	9.789111	8.508947		9.789111
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] 97,89,111	[shares] 85,08,947		[shares] 97,89,111
Total value of shares subscribed	9.789111	8.508947		9.789111
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 97,89,111	[shares] 85,08,947		[shares] 97,89,111
Value of shares called	9.789111	8.508947		9.789111
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0	0		0
Calls unpaid by officers	0	0		0
Total calls unpaid by directors and officers	0	0		0
Calls unpaid by others	0	0		0
Total calls unpaid	0	0		0
Forfeited shares	0	0		0
Forfeited shares reissued	0	0		0
Value of shares paid-up	9.789111	8.508947		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 in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as rights	[shares] 12,80,164	[shares] 12,31,979		[shares] 12,80,164
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in shares based payment transactions	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0

Number of shares issued under employee stock option plan	[shares] 0	[shares] 0		[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 12,80,164	[shares] 12,31,979		[shares] 12,80,164
Decrease in number of shares during period [Abstract]				
Number of shares bought back or treasury shares	[shares] 0	[shares] 0		[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0		[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 12,80,164	[shares] 12,31,979		[shares] 12,80,164
Number of shares outstanding at end of period	[shares] 97,89,111	[shares] 85,08,947	[shares] 72,76,968	[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 public issue during period	0	0		0
Amount of bonus issue during period	0	0		0
Amount of rights issue during period	1.280164	2		1.280164
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other private placement issue during period	0	0		0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other preferential allotment issue during period	0	0		0
Amount of share based payment transactions during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Amount of shares issued under employee stock option plan	0	0		0
Amount of other issue arising out of conversion of securities during period	0	0		0
Total aggregate amount of increase in equity share capital during period	1.280164	2		1.280164
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0	0		0
Other decrease in amount of shares	0	0		0
Total decrease in equity share capital during period	0	0		0
Total increase (decrease) in share capital	1.280164	2		1.280164
Equity share capital at end of period	9.789111	8.508947	7.276968	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] 85,08,946		[shares] 97,89,110
Shares in company held by subsidiaries of its ultimate 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] 97,89,111	[shares] 85,08,947		[shares] 97,89,111
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

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]	
	01/04/2018 to 31/03/2019	31/03/2018
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	
Number of shares authorised	[shares] 1,00,00,000	
Value of shares authorised	10	
Number of shares issued	[shares] 85,08,947	
Value of shares issued	8.508947	
Number of shares subscribed and fully paid	[shares] 85,08,947	
Value of shares subscribed and fully paid	8.508947	
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] 85,08,947	
Total value of shares subscribed	8.508947	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 85,08,947	
Value of shares called	8.508947	
Calls unpaid [Abstract]		
Calls unpaid by directors and officers [Abstract]		
Calls unpaid by directors	0	
Calls unpaid by officers	0	
Total calls unpaid by directors and officers	0	
Calls unpaid by others	0	
Total calls unpaid	0	
Forfeited shares	0	
Forfeited shares reissued	0	
Value of shares paid-up	8.508947	
Par value per share	[INR/shares] 1	
Amount per share called in case shares not fully called	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in public offering	[shares] 0	
Number of shares issued as bonus shares	[shares] 0	
Number of shares issued as rights	[shares] 12,31,979	
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued in other private placement	[shares] 0	
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued as other preferential allotment	[shares] 0	
Number of shares issued in shares based payment transactions	[shares] 0	
Number of shares issued under scheme of amalgamation	[shares] 0	
Number of other issues of shares	[shares] 0	
Number of shares issued under employee stock option plan	[shares] 0	
Number of other issue of shares arising out of conversion of securities	[shares] 0	
Total aggregate number of shares issued during period	[shares] 12,31,979	
Decrease in number of shares during period [Abstract]		
Number of shares bought back or treasury shares	[shares] 0	
Other decrease in number of shares	[shares] 0	
Total decrease in number of shares during period	[shares] 0	
Total increase (decrease) in number of shares outstanding	[shares] 12,31,979	
Number of shares outstanding at end of period	[shares] 85,08,947	[shares] 72,76,968
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Increase in equity share capital during period [Abstract]		
Amount of public issue during period	0	
Amount of bonus issue during period	0	
Amount of rights issue during period	2	
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	
Amount of other private placement issue during period	0	

Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	
Amount of other preferential allotment issue during period	0	
Amount of share based payment transactions during period	0	
Amount of issue under scheme of amalgamation during period	0	
Amount of other issues during period	0	
Amount of shares issued under employee stock option plan	0	
Amount of other issue arising out of conversion of securities during period	0	
Total aggregate amount of increase in equity share capital during period	2	
Decrease in equity share capital during period [Abstract]		
Decrease in amount of treasury shares or shares bought back	0	
Other decrease in amount of shares	0	
Total decrease in equity share capital during period	0	
Total increase (decrease) in share capital	2	
Equity share capital at end of period	8.508947	7.276968
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] 85,08,946	
Shares in company held by subsidiaries of its ultimate holding company	[shares] 1	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 85,08,947	
Type of share	equity shares of Re.1	

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]**	
	01/04/2019 to 31/03/2020	**01/04/2018 to 31/03/2019**	**01/04/2019 to 31/03/2020**	**01/04/2018 to 31/03/2019**
Type of share	equity shares of Re.1	equity shares of Re.1	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	equity shares of Re.1	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] 97,89,110	[shares] 85,08,946
Percentage of shareholding in company			100.00%	100.00%

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

	01/04/2019 to 31/03/2020	**01/04/2018 to 31/03/2019**
Disclosure of notes on equity share capital explanatory [TextBlock]	Textual information (24) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of shareholders of company	[pure] 2	[pure] 2
Whether reduction in capital done during year	No	No
Whether money raised from public offering during year	No	No

Textual information (24)

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

9. Share capital

	As at March 31, 2020	As at March 31, 2019
Authorized share capital		
10,000,000 (March 31, 2019: 10,000,000) equity shares of Re.1 each	10	10
Issued, subscribed and fully paid-up shares capital		
9,789,111 (March 31, 2019: 8,508,947) equity shares of Re.1 each	10	8
Total issued, subscribed and fully paid-up shares	10	8

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

	As at March 31, 2020		As at March 31, 2019	
	No. of shares	Amount	No. of shares	Amount
Equity shares of Re. 1 each fully paid up				
At the beginning of the year	85,08,947	8	72,76,968	7
Issued during the year	12,80,164	1	12,31,979	1
Outstanding at the end of the year	97,89,111	10	85,08,947	8

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 March 31, 2020		As at March 31, 2019	
	No. of shares	% holding	No. of shares	% holding

Equity shares of Re. 1 each fully paid up				
Flipkart Private Limited, Singapore, the holding company	97,89,110	100%	85,08,946	100%

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 March 31, 2020	As at March 31, 2019
	No. of shares	No. of shares
Equity shares of Re. 1 each fully paid up		
Flipkart Private Limited, Singapore (the holding company) 9,789,110 (March 31, 2019: 8,508,946) equity shares of Re. 1 each	97,89,110	85,08,946
Flipkart Marketplace Private Limited, Singapore (fellow subsidiary) 1 (March 31, 2019: 1) equity share of Re. 1 each	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]		Working capital loans from banks [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	1,649	1,578	180	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

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]	**Intercorporate borrowings [Member]**	
Subclassification of borrowings [Axis]	**Unsecured borrowings [Member]**	
	31/03/2020	**31/03/2019**
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [Line items]		
Borrowings	1,469	1,578
Details on loans guaranteed [Abstract]		
Aggregate amount of loans guaranteed by directors	0	0
Aggregate amount of loans guaranteed by others	0	0
Details on defaults on borrowings [Abstract]		
Outstanding amount of continuing default principal	0	0
Outstanding amount of continuing default interest	0	0

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

	01/04/2019 to 31/03/2020
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (25) [See below]

Textual information (25)

Disclosure of notes on borrowings explanatory [Text Block]

(i) Borrowings

	Current	
	As at March 31, 2020	As at March 31, 2019
Unsecured		
Loan from related parties* (refer note 21)	1,469	1,578
Working capital loan	180	-
Total	1,649	1,578

* Loans from related parties is unsecured loan and is repayable on demand. The interest rate for this obligation is fixed at 11.25% per annum.

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

Particulars	April 1, 2019	Cash flows	Non-cash changes	March 31, 2020
Unsecured borrowings	1,578	71	-	1,649
Total	1,578	71	-	1,649
Particulars	April 1, 2018	Cash flows	Non-cash changes	March 31, 2019
Unsecured borrowings	2,285	(707)	-	1,578
Total	2,285	(707)	-	1,578

[612700] Notes - Income taxes

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of income tax [TextBlock]	Textual information (26) [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)	-7,929	-11,966
Total current tax expense (income) and adjustments for current tax of prior periods	-7,929	-11,966
Other components of deferred tax expense (income)	(A) 7,929	(B) 11,966
Total tax expense (income)	0	0
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Accounting profit	-31,503	-38,353
Tax expense (income) at applicable tax rate	-7,929	-11,966
Tax effect of tax losses	7,772	12,189
Other tax effects for reconciliation between accounting profit and tax expense (income)	157	-223
Total tax expense (income)	0	0
Reconciliation of average effective tax rate and applicable tax rate [Abstract]		
Accounting profit	-31,503	-38,353

Footnotes

(A) Deferred tax assets not recognized on tax losses 7,772, Deferred tax assets not recognised on temporary differences and others 157

(B) Deferred tax assets not recognized on tax losses 12,189, Deferred tax assets not recognised on temporary differences and others (223)

Textual information (26)

Disclosure of income tax [Text Block]

10. Income tax

The Company has no taxable income for the financial years March 31, 2020 and 2019 and accordingly, no provision for taxation has been made.

a) Reconciliation of tax expenses and accounting loss

	March 31, 2020	March 31, 2019
Accounting losses before taxes	(31,503)	(38,353)
At India's statutory income tax rate of 25.17% (March 31, 2019: 31.20%)	(7,929)	(11,966)
Adjustments:		
Deferred tax assets not recognized on tax losses	7,772	12,189
Deferred tax assets not recognised on temporary differences and others	157	(223)
	-	-

b) Deferred tax:

Deferred tax relates to the following:

	March 31, 2020	March 31, 2019
Revaluations of current investments to fair value	12	13
Others	(12)	(13)
Net Deferred tax asset/ (liability)	-	-

Note: Pending reasonable certainty and as a matter of prudence, deferred tax asset has been recognized to the extent of deferred tax liability.

b) Reflected in the balance sheet as follows:

	March 31, 2020	March 31, 2019
Deferred tax assets	12	13
Deferred tax liabilities	(12)	(13)

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	1,273	1,177	500	9,500
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Bank deposits (The weighted average effective interest rate for term deposits as at March 31, 2020 for the Company was 6.65 % per annum)	Bank deposits (The weighted average effective interest rate for term deposits as at March 31, 2019 for the Company was 8% per annum)	Other non-bank deposits (The weighted average effective interest rate for term deposits as at March 31, 2020 for the Company was 6.65 % per annum)	Other non-bank deposits (The weighted average effective interest rate for term deposits as at March 31, 2019 for the Company was 8% per annum)
Other current financial assets others	1,273	1,177	500	9,500

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	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	66	68	1,672	688
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. 68 given as collateral against bank guarantees and letter of credit.)	Interest accrued	Interest accrued
Other current financial assets others	66	68	1,672	688

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	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	5,186	4,964	16	7
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Other receivables	Other receivables	Unsecured, credit impaired: Other receivables	Unsecured, credit impaired: Other receivables
Other current financial assets others	5,186	4,964	16	7

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	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]		
Other current financial assets [Abstract]		
Other current financial assets others	-16	-7
Other current financial assets others [Abstract]		
Other current financial assets others [Line items]		
Description other current financial assets others	Allowance for impairment of other receivables	Allowance for impairment of other receivables
Other current financial assets others	-16	-7

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]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
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	17,874	26,059	17,360	25,567
Allowance for bad and doubtful debts	514	492	0	0
Total trade receivables	17,360	25,567	17,360	25,567
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]	
	31/03/2020	31/03/2019
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	514	492
Allowance for bad and doubtful debts	514	492
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]	Non-current [Member]		Current [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
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 leave encashment			111	101
Provision other employee related liabilities	112	93	14	10
Total provisions for employee benefits	112	93	125	111
CSR expenditure provision	0	0	0	0
Total provisions	112	93	125	111

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

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of advances [Axis]	Advances [Member]		Capital advances [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	0	2	0	2
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]	Advances [Member]		Advances given suppliers [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	550	1,392	550	1,392
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 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	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	1,493	1,371	171	3
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Payable to statutory authorities	Payable to statutory authorities	Refund liabilities	Refund liabilities
Other current liabilities, others	1,493	1,371	171	3

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	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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	1	4	0	17
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	Derivative liabilities	Derivative liabilities
Other current financial liabilities, others	1	4	0	17

Other current financial liabilities, others [Table] **..(2)**

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

Other current financial liabilities, others [Axis]	Column 3	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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	21	41
Other current financial liabilities, others [Abstract]		
Other current financial liabilities, others [Line items]		
Description of other current financial liabilities, others	Other liabilities	Other liabilities
Other current financial liabilities, others	21	41

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]			
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Doubtful [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	30,682	1,568	19	21
Allowance for bad and doubtful loans	0	0	19	21
Total loans	30,682	1,568	0	0
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]	Security deposits [Member]			
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Doubtful [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	7	4	19	21
Allowance for bad and doubtful loans	0	0	19	21
Total loans	7	4	0	0
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] **..(3)**

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 to related parties [Member]		Loans given other related parties [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	30,675	1,564	30,675	1,564
Allowance for bad and doubtful loans	0	0	0	0
Total loans	30,675	1,564	30,675	1,564
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

Other current assets others [Table] **..(1)**

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

Other current assets others [Axis]	Column 1		Column 2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	17,308	9,893	7	16
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Balances with statutory/government authorities	Balances with statutory/government authorities	Prepaid expenses	Prepaid expenses
Other current assets, others	17,308	9,893	7	16

Other current assets others [Table] **..(2)**

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

Other current assets others [Axis]	Column 3	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]		
Other current assets notes [Abstract]		
Other current assets [Abstract]		
Other current assets, others	145	2
Other current assets others [Abstract]		
Other current assets others [Line items]		
Description of other current assets others	Others	Others
Other current assets, others	145	2

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	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current assets notes [Abstract]		
Other non-current assets [Abstract]		
Other non-current assets, others	117	50
Other non-current assets, others [Abstract]		
Other non-current assets, others [Line items]		
Description of other non-current assets, others	Advance income tax (net)	Advance income tax (net)
Other non-current assets, others	117	50

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]	
	31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	29,636	24,498	29,636	24,498
Goods in transit			426	326
Mode of valuation			lower of cost and net realizable value	lower of cost and net realizable value

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

	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Disclosure of notes on trade receivables explanatory [TextBlock]	Textual information (27) [See below]	
Advances, non-current	0	2
Total other non-current assets	117	52
Disclosure of inventories Explanatory [TextBlock]	Textual information (28) [See below]	
Disclosure of notes on cash and bank balances explanatory [TextBlock]	Textual information (29) [See below]	
Fixed deposits with banks	0	0
Other deposits with banks	11,870	0
Other balances with banks	176	187
Total balance with banks	12,046	187
Cash on hand	0	0
Total cash and cash equivalents	12,046	187
Total cash and bank balances	12,046	187
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
Derivative financial instruments	46	0
Unbilled revenue	211	270
Total other current financial assets	8,954	16,667
Advances, current	550	1,392
Total other current assets	18,010	11,303
Interest accrued on borrowings	475	431
Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Debentures claimed but not paid	0	0
Public deposit payable, current	0	0
Total other current financial liabilities	497	493
Advance received from customers	5	34
Total other advance	5	34
Current liabilities portion of share application money pending allotment	0	0
Total other current liabilities	1,669	1,408

Textual information (27)

Disclosure of notes on trade receivables explanatory [Text Block]

(ii) Trade receivables

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 recognised an allowance for impairment of Rs. 22 (March 31, 2019: Rs. 11) on trade receivables for the year ended March 31, 2020.

Textual information (28)

Disclosure of inventories Explanatory [Text Block]

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

During year ended March 31, 2020, Rs. 1,185 (March 31, 2019: Rs 1,037) 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, 2020 is Rs. 171 (March 31, 2019: Rs. 3).

Textual information (29)

Disclosure of notes on cash and bank balances explanatory [Text Block]

(iii) Cash and cash equivalents

	As at March 31, 2020	As at March 31, 2019
Cash and cash equivalents as per Ind-AS 7 (Statement of cash flow)	12,046	187

* The deposits comprise time deposits with bank, which can be withdrawn at any time with prior notice (ranging from 0-9 days) without any penalty on the principal and overnight mutual funds. The same has been considered as cash and cash equivalents for cash flow purposes.

(iii) (a) The weighted average effective interest rate for term deposits as at March 31, 2020 for the Company was 6.65% per annum (March 31, 2019: Nil).

[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	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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	24	12
Interest due remaining unpaid	0	0
Total principal and interest due remaining unpaid	24	12
Amount of interest paid under MSMED Act 2006	184	0
Amount of payments made to supplier beyond due date during year	1	0
Amount of interest accrued and remaining unpaid at end of accounting year	1	0

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (30) [See below]	
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Guarantees	264	10,940
Total contingent liabilities	264	10,940
Classification of commitments [Abstract]		
Estimated amount of contracts remaining to be executed on capital account and not provided for	13	19
Total commitments	13	19
Total contingent liabilities and commitments	277	10,959
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	44,550	36,220
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] 1
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]		
Details regarding cost records [Abstract]		
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Details regarding cost audit [Abstract]		
Whether audit of cost records of company has been mandated under Rules specified in SN 1	No	No
Net worth of company	74,432	61,388
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	319,288	263,863
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 (30)

Disclosure of additional balance sheet notes explanatory [Text Block]

(ii) Trade and other payables

	March 31, 2020	March 31, 2019
Trade and other payables* (refer note 21)	38,702	40,598
Total	38,702	40,598

*Includes payable against letter of credit utilised, secured by floating charge on trade receivables (refer note 6(ii)) and inventories (refer note 8).

Outstanding dues to Micro, Small and Medium Enterprises	As at March 31, 2020	As at March 31, 2019
(a) the principal amount remaining unpaid to any supplier at the end of the year	24	12
(b) the interest due thereon remaining unpaid to any supplier at the end of the year	0	-
(c) the amount of interest paid in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006 (27 of 2006) (MSMED Act), along with the amount of the payment made to the supplier beyond the appointed day	184	-
(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	1	-
(e) the amount of interest accrued and remaining unpaid at the end of the year	1	-
(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	-	-

The Company has estimated a provision of Rs. 131 (March 31, 2019: Rs. Nil) towards certain onerous contract.

	As at March 31, 2020	As at March 31, 2019
Opening balance	-	1,327
Utilised during the year	(81)	(1,327)
Addition during the year	212	-

Total provision on onerous contracts	131	-

22. Contingent liabilities and commitments

	As at March 31, 2020	As at March 31, 2019
Corporate Guarantee	-	10,700
Bank guarantee	264	240
Estimated amount of contracts (net of advances) remaining to be executed on capital account and not provided for	13	19
Total	277	10,959

The National Company Law Appellate Tribunal (NCLAT) has directed the Competition Commission of India (CCI) to cause an investigation against Flipkart India Private Limited and Flipkart Internet Private Limited for certain matters arising out of a CCI order dated November 6, 2018. Both entities have filed a civil appeal before the Supreme Court challenging the aforesaid NCLAT order, which is currently pending.

Provident fund

There are numerous interpretative issues relating to the Supreme Court (SC) judgement on Provident Fund dated February 28, 2019. As a matter of caution, the Company has made a provision on a prospective basis from the date of the SC order. The Company will update its provision on receiving further clarity on the subject.

24. 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 March 31, 2020	As at March 31, 2019
Borrowings (refer note 12(i))	1,649	1,578
Less: Cash and cash equivalents (refer note 6(iii))	(12,046)	(187)
Total Debt	(10,397)	1,392

Equity attributable to the equity holders of the Company	74,432	61,388
Total capital	74,432	61,388
Capital and debt	64,034	62,780
Gearing ratio	-16.24%	2.22%

25. 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. 3,509 as of March 31, 2020 and Rs. 11,324 as of March 31, 2019, respectively. Of the total receivables, Rs. 13,851 as of March 31, 2020 and Rs. 14,243 as of March 31, 2019, 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 March 31, 2020	As at March 31, 2019
Financial assets that are neither past due not impaired	13,851	14,243

Financial assets that are past due but not impaired		
Past due 0 – 30 days	2,180	4,384
Past due 31 – 60 days	735	6,828
Past due 61 – 90 days	232	57
Past due over 90 days	362	55
Total - past due but not impaired	3,509	11,324

Financial assets that are impaired

Information regarding financial assets that are impaired is disclosed in note 6(ii), 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, 2020

	One year or less	One to five years	Over five years	Total
Financial liabilities				
Borrowings (refer note 12(i))	1,649	-	-	1,649
Trade and other payables (refer note 12(ii))	38,702	-	-	38,702
Others (refer note 12(iii))	497	-	-	497
Total undiscounted financial liabilities	40,849	-	-	40,849

As at March 31, 2019

	One year or less	One to five years	Over five years	Total
Financial liabilities				
Borrowings (refer note 12(i))	1,578	-	-	1,578
Trade and other payables (refer note 12(ii))	40,598	-	-	40,598
Others (refer note 12(iii))	493	-	-	493
Total undiscounted financial liabilities	42,669	-	-	42,669

The table below shows the contractual expiry by maturity of the Company's contingent liabilities and commitments. The maximum amount of the financial guarantee contracts are allocated to the earliest possible period in which the guarantee could be called.

As at March 31, 2020

	One year or less	One to five years	Over five years	Total
Corporate guarantee (refer note 22)	-	-	-	-
	-	-	-	43,557

As at March 31, 2019

	One year or less	One to five years	Over five years	Total
Bank guarantee (refer note 22)	239	1	-	240
Corporate guarantee (refer note 22)	10,700	-	-	10,700
	10,939	1	-	10,940

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, 2020 and March 31, 2019.

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, 2019: 3% of purchases are denominated in foreign currencies (USD)).

Forward contracts amounting to Rs. 984 equivalent to USD 13 (March 31, 2019 Rs. 651 equivalent to USD 9) is outstanding as at March 31, 2020.

As at March 31, 2020 and 2019, 5% increase / decrease in the exchange rate of Indian rupee with US Dollars would result in approximately Rs. 64 and Rs. 27 decrease /increase respectively in the loss before tax of the Company.

30. Impact of COVID-19

COVID-19 is significantly impacting business operation of the companies. On March 24, 2020, the Government of India ordered a nationwide lockdown for 21 days which got further extended till May 3, 2020 and subsequently to May 17, 2020 to prevent community spread of COVID-19 in India resulting in significant reduction in economic activities. The lockdown has been further extended till May 31, 2020 with certain relaxations in specific zones.

In assessing the recoverability of Company’s assets such as inventories, investments, loans, intangible assets, goodwill, trade receivable etc. the Company has considered internal and external information upto the date of approval of these financial results. The Company has performed sensitivity analysis on the assumptions used basis the internal and external information / indicators of future economic conditions and expects to recover the carrying amount of these assets.

Management expects quantum shift in customers buying behaviour towards e-commerce due to COVID-19 as people would avoid physical buying due to social distancing norms. Management believes that COVID-19 is unlikely to have a significant adverse impact on its business operations beyond immediate short term. The Company is actively working to minimize the impact, if any, of the unprecedented situation.

31. 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, 2020 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.

32. Previous year amounts in the 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

	01/04/2019 to 31/03/2020
Disclosure of revenue [TextBlock]	As per point no 2.14 Revenue from contracts with customers

[612400] Notes - Service concession arrangements

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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]	Defined benefit plans [Member]		Domestic defined benefit plans [Member]	
Defined benefit plans categories [Axis]	Column 1		Column 1	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of defined benefit plans [Abstract]				
Disclosure of defined benefit plans [Line items]				
Description of type of plan	Gratuity plan	Gratuity plan	Gratuity plan	Gratuity plan
Surplus (deficit) in plan [Abstract]				
Defined benefit obligation, at present value	127	104	127	104
Net surplus (deficit) in plan	-127	-104	-127	-104
Actuarial assumption of discount rates	6.60%	7.40%	6.60%	7.40%
Actuarial assumption of expected rates of salary increases	(A) 12.00%	(B) 12.00%	(C) 12.00%	(D) 12.00%

Footnotes

(A) 12% for first three years and 10% thereafter

(B) 12% for first three years and 10% thereafter

(C) 12% for first three years and 10% thereafter

(D) 12% for first three years and 10% thereafter

Disclosure of net defined benefit liability (assets) [Table] **..(1)**

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

Defined benefit plans [Axis]	Defined benefit plans [Member]			Domestic defined benefit plans [Member]
Net defined benefit liability (assets) [Axis]	Present value of defined benefit obligation [Member]			Net defined benefit liability (assets) [Member]
Defined benefit plans categories [Axis]	Column 1			Column 1
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 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		Gratuity plan
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	21	21		21
Interest expense (income), net defined benefit liability (assets)	8	6		8
Payments from plan, net defined benefit liability (assets)	9	7		9
Increase (decrease) through other changes, net defined benefit liability (assets)	3	3		3
Total increase (decrease) in net defined benefit liability (assets)	23	23		23
Net defined benefit liability (assets) at end of period	127	104	81	127

Disclosure of net defined benefit liability (assets) [Table] **..(2)**

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]	Net defined benefit liability (assets) [Member]		Present value of defined benefit obligation [Member]	
Defined benefit plans categories [Axis]	Column 1		Column 1	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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	Gratuity plan
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	21		21	21
Interest expense (income), net defined benefit liability (assets)	6		8	6
Payments from plan, net defined benefit liability (assets)	7		9	7
Increase (decrease) through other changes, net defined benefit liability (assets)	3		(A) 3	(B) 3
Total increase (decrease) in net defined benefit liability (assets)	23		23	23
Net defined benefit liability (assets) at end of period	104	81	127	104

(A) Amount recognized in other comprehensive income 3, Acquisition (credit)* 0

(B) Acquisition (credit)* (2), Amount recognized in other comprehensive income 5

Disclosure of net defined benefit liability (assets) [Table] **..(3)**

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**
	31/03/2018
Disclosure of net defined benefit liability (assets) [Abstract]	
Disclosure of net defined benefit liability (assets) [Line items]	
Net defined benefit liability (assets) at end of period	81

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

	01/04/2019 to 31/03/2020	**01/04/2018 to 31/03/2019**
Disclosure of employee benefits [TextBlock]	Textual information (31) [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 (31)

Disclosure of employee benefits [Text Block]

27. 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 these balance sheet:

	As at March 31, 2020	As at March 31, 2019
Statement of Profit and Loss		
Current service cost (including risk premiums for fully insured benefits)	21	21
Past service cost	-	-
Net interest on net defined benefit liability	8	6
Net benefit expense	29	27
Re-measurement (gains) / losses in other comprehensive income		
- Actuarial (gain) / loss due to liability experience	(5)	1
- Actuarial loss due to liability assumption changes	8	4
Net re-measurement losses of net defined benefit liability	3	5
Balance sheet		
Present value of defined benefits obligation	127	104
Plan liability	127	104
Change in the present value of the defined benefit obligation are as follows:		
Opening defined benefit obligation	104	81
Current service cost	21	21

Past service cost	-	-
Acquisition (credit)*	0	(2)
Benefits paid	(9)	(7)
Net interest on net defined benefit liability	8	6
Amount recognized in other comprehensive income	3	5
Defined benefit obligation as at the end of the year	127	104

*The acquisition credit for year ending March 31, 2020 and March 31, 2019 is due to the transfer of liability to 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, 2020	As at March 31, 2019
Discount rate	6.60%	7.40%
Expected rate of return on assets	NA	NA
Salary escalation rate	12% for first three years and 10% thereafter	12% for first three years and 10% thereafter
Mortality rate	Indian Assured Lives Mortality (2012-14) (modified) Ult*	Indian Assured Lives Mortality (2006-08) (modified) Ult*
Withdrawal rate	Managers and above -13%	Managers and above -13%
	Others -17%	Others -17%

* As published by IRDA and adopted as Standard Mortality Table as recommended by Institute of Actuaries of India effective April 1, 2013.

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.

Sensitivity analysis of assumptions used	As at March 31, 2020	As at March 31, 2019
Discount rate	6.60%	7.40%
Effect on defined benefit obligation due to 1% increase in discount rate	(9)	(7)
Effect on defined benefit obligation due to 1% decrease in discount rate	9	8

Salary escalation rate	12% for first three 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	6	5
Effect on DBO due to 1% decrease in salary escalation rate	(6)	(5)

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.

Expected benefit payments	As at March 31, 2020	As at March 31, 2019
Within 1 year	14	10
2-5 years	57	50
More than 5 years	150	137

Expected contribution to the defined benefit plan for the year ended March 31, 2021 is Nil as the scheme is managed on unfunded basis.

The weighted average duration of the defined benefit obligation is 7 years.

[612800] Notes - Borrowing costs

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No

[700100] Notes - Key managerial personnels and directors remuneration and other information

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

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

Key managerial personnels and directors [Axis]	Column 1	Column 2	Column 3	Column 4
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	SANTOSH KUMAR BETHALA	PRABHU BALA SRINIVASAN	NEERAJ JAIN	RISHI VASUDEV
Director identification number of key managerial personnel or director	07804164	07850158	01861694	07086568
Designation of key managerial personnel or director	Director	Director	Director	Whole Time Director
Shares held by key managerial personnel or director	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	0	0	0	18.537536
Gross salary to key managerial personnel or director	0	0	0	18.537536
Total key managerial personnel or director remuneration	0	0	0	18.537536

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(2)

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

Key managerial personnels and directors [Axis]	Column 5
	01/04/2019 to 31/03/2020
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]	
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]	
Name of key managerial personnel or director	SANKALP GUPTA
Director identification number of key managerial personnel or director	07986653
Designation of key managerial personnel or director	Director
Shares held by key managerial personnel or director	[shares] 0
Key managerial personnel or director remuneration [Abstract]	
Gross salary to key managerial personnel or director [Abstract]	
Salary key managerial personnel or director	0
Gross salary to key managerial personnel or director	0
Total key managerial personnel or director remuneration	0

[612200] Notes - Leases

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of leases [TextBlock]		
Whether company has entered into any lease agreement	No	No
Disclosure of recognised finance lease as assets by lessee [TextBlock]		
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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	

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

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on income and expense explanatory [TextBlock]	Textual information (32) [See below]	
Disclosure of revenue from operations [Abstract]		
Disclosure of notes on revenue from operations explanatory [TextBlock]	Textual information (33) [See below]	
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	341,705	305,712
Revenue from sale of services	0	0
Total revenue from operations other than finance company	341,705	305,712
Total revenue from operations	341,705	305,712
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	799	1,901
Interest on current intercorporate deposits	1,593	233
Interest on current debt securities	(A) 60	(B) 492
Interest on other current investments	10	39
Total interest income on current investments	2,462	2,665
Total interest income	2,462	2,665
Dividend income [Abstract]		
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Net gain/loss on sale of current investments	1,208	841
Total net gain/loss on sale of investments	1,208	841
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	64	-17
Total net gain/loss on foreign currency fluctuations treated as other income	64	-17
Liabilities written off	80	7
Miscellaneous other non-operating income	582	141
Total other non-operating income	726	131
Total other income	4,396	3,637
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense current loans [Abstract]		
Interest expense current loans, banks	13	0
Total interest expense current loans	13	0
Interest expense borrowings	497	477
Other interest charges	21	11
Total interest expense	531	488
Net gain/loss on foreign currency transactions and translations treated as finance costs	(C) 128	(D) 188
Total finance costs	659	676
Employee benefit expense [Abstract]		
Salaries and wages	1,512	1,699
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	27	27
Total contribution to provident and other funds	27	27
Employee share based payment [Abstract]		
Employee share based payment- Cash settled	1,470	668
Total employee share based payment	1,470	668
Gratuity	21	21
Staff welfare expense	60	47

Total employee benefit expense	3,090	2,462
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	6	243
Amortisation expense	4	0
Total depreciation, depletion and amortisation expense	10	243
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	450	437
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	0	0
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	65	57
Total rates and taxes excluding taxes on income	65	57
Telephone postage	1	1
Printing stationery	3	1
Travelling conveyance	61	113
Legal professional charges	184	147
Safety security expenses	0	1
Directors sitting fees	0	0
Advertising promotional expenses	138	189
Cost warehousing	1,135	753
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	20	18
Total contract cost	20	18
Payments to auditor [Abstract]		
Payment for audit services	7	4
Payment for taxation matters	1	0
Payment for reimbursement of expenses	0	0
Total payments to auditor	8	4
CSR expenditure	0	0
Miscellaneous expenses	(E) 551	(F) 599
Total other expenses	2,616	2,320

Footnotes

(A) Non-convertible debentures 17 Bonds 43 Commercial papers -

(B) Non-convertible debentures 256 Bonds 193 Commercial papers 43

(C) Unrealized loss on investments 41 Bank charges 87

(D) Unrealized loss on investments 39 Bank charges 149

(E) Repairs and maintenance: Others 157 Bad debts and advances written off 40 Allowance for doubtful debts and advances 134 Foreign exchange fluctuation loss (net) 176 Miscellaneous expenses 44

(F) Repairs and maintenance: Others 132 Bad debts and advances written off 8 Allowance for doubtful debts and advances (104) Foreign exchange fluctuation loss (net) 190 Miscellaneous expenses 373

Textual information (32)

Subclassification and notes on income and expense explanatory [Text Block]

16. Increase in inventories of traded goods

	For the year ended March 31, 2020	For the year ended March 31, 2019
Inventories at the beginning of the year	24,498	22,531
Net increase in inventories of traded goods	(5,138)	(1,967)

Textual information (33)

Disclosure of notes on revenue from operations explanatory [Text Block]

14. Revenue from contracts with customers

	For the year ended March 31, 2020	For the year ended March 31, 2019
Sale of traded goods	3,41,705	3,05,712
Total	3,41,705	3,05,712

14.1 Disaggregation of revenue information:

Type of business operations	For the year ended March 31, 2020	For the year ended March 31, 2019
Sale of traded goods	3,41,705	3,05,712
Total	3,41,705	3,05,712

Timing of revenue recognition	For the year ended March 31, 2020	For the year ended March 31, 2019
Goods transferred at a point in time	3,41,705	3,05,712
Total	3,41,705	3,05,712

14.2 Contract balances:

	As at March 31, 2020	As at March 31, 2019
Trade receivables (refer note 6(ii))	17,360	25,567
Unbilled revenue (refer note 6(v))	211	270

[613200] Notes - Cash flow statement

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	12,046	187	703
Cash and cash equivalents	12,046	187	
Income taxes paid (refund), classified as operating activities	57	-88	
Total income taxes paid (refund)	57	-88	

[500200] Notes - Additional information statement of profit and loss

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Additional information on profit and loss account explanatory [TextBlock]		
Other Comprehensive income, attributable to owners of parent	-3	-15
Other Comprehensive income, attributable to non-controlling interests	0	0
Changes in inventories of stock-in-trade	-5,138	-1,967
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-5,138	-1,967
Domestic sale traded goods	341,705	305,712
Total domestic turnover goods, gross	341,705	305,712
Total revenue from sale of products	341,705	305,712
Total revenue from sale of services	0	0
Gross value of transaction with related parties	5,704	3,278
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]
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of fair value measurement of liabilities [Abstract]		
Disclosure of fair value measurement of liabilities [Line items]		
Nature of liabilities	Derivative liabilities	Derivative liabilities
Liabilities	17	17
Description of reasons for fair value measurement, liabilities	NA	NA
Transfers out of Level 1 into Level 2 of fair value hierarchy, liabilities held at end of reporting period	0	0
Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, liabilities	NA	NA
Transfers out of Level 2 into Level 1 of fair value hierarchy, liabilities held at end of reporting period	0	0
Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, liabilities	NA	NA
Description of policy for determining when transfers between levels are deemed to have occurred, liabilities	NA	NA
Description of valuation techniques used in fair value measurement, liabilities	NA	NA
Reconciliation of changes in fair value measurement, liabilities [Abstract]		
Liabilities at end of period	17	17
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	Finance and other income	Finance and other income
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	Finance and other income	Finance and other income
Nature of liabilities	Derivative 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]**			
Classes of assets [Axis]	**Derivatives [Member]**		**Other assets [Member]**	
Levels of fair value hierarchy [Axis]	**Level 2 of fair value hierarchy [Member]**		**Level 1 of fair value hierarchy [Member]**	
	01/04/2019 to 31/03/2020	**01/04/2018 to 31/03/2019**	**01/04/2019 to 31/03/2020**	**01/04/2018 to 31/03/2019**
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	46	0	357	25,799
Nature of other assets	Derivative assets	NA	Investments in preference shares	Investments (mutual fund, non-convertible debentures, bonds and preference shares)
Description of reasons for fair value measurement, assets	Management intends to hold the investments for trading, the same is valued at Fair value	NA	Management not intends to hold the investments for trading, the same is valued at Fair value	Management intends to hold the investments for trading, the same is valued at Fair value
Transfers out of Level 1 into Level 2 of fair value hierarchy, assets held at end of reporting period	0	0	0	0
Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, assets	NA	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	0
Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, assets	NA	NA	NA	NA
Description of valuation techniques used in fair value measurement, assets	FVTOCI	NA	FVTOCI	FVTOCI
Description of change in valuation technique used in fair value measurement, assets	NA	NA	NA	NA
Description of reasons for change in valuation technique used in fair value measurement, assets	NA	NA	NA	NA
Reconciliation of changes in fair value measurement, assets [Abstract]				
Assets at end of period	46	0	357	25,799
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Finance and other income	NA	Finance and other income	Finance and other income
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Finance and other income	NA	Finance and other income	Finance and other income
Nature of other assets	Derivative assets	NA	Investments in preference shares	Investments (mutual fund, non-convertible debentures, bonds and preference shares)

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

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 assets 1 [Member]**		**Derivatives [Member]**	
Levels of fair value hierarchy [Axis]	**Level 1 of fair value hierarchy [Member]**		**Level 2 of fair value hierarchy [Member]**	
	01/04/2019 to 31/03/2020	**01/04/2018 to 31/03/2019**	**01/04/2019 to 31/03/2020**	**01/04/2018 to 31/03/2019**
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	357	25,799	46	0
Nature of other assets	Investments in preference shares	Investments (mutual fund, non-convertible debentures, bonds and preference shares)	Derivative assets	NA
Description of reasons for fair value measurement, assets	Management not intends to hold the investments for trading, the same is valued at Fair value	Management intends to hold the investments for trading, the same is valued at Fair value	Management intends to hold the investments for trading, the same is valued at Fair value	NA
Transfers out of Level 1 into Level 2 of fair value hierarchy, assets held at end of reporting period	0	0	0	0
Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, assets	NA	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	0
Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, assets	NA	NA	NA	NA
Description of valuation techniques used in fair value measurement, assets	FVTOCI	FVTOCI	FVTOCI	NA
Description of change in valuation technique used in fair value measurement, assets	NA	NA	NA	NA
Description of reasons for change in valuation technique used in fair value measurement, assets	NA	NA	NA	NA
Reconciliation of changes in fair value measurement, assets [Abstract]				
Assets at end of period	357	25,799	46	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Finance and other income	Finance and other income	Finance and other income	NA
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Finance and other income	Finance and other income	Finance and other income	NA
Nature of other assets	Investments in preference shares	Investments (mutual fund, non-convertible debentures, bonds and preference shares)	Derivative assets	NA

Disclosure of fair value measurement of assets [Table] **..(3)**

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

Measurement [Axis]	**Recurring fair value measurement [Member]**			
Classes of assets [Axis]	**Other assets [Member]**		**Other assets 1 [Member]**	
Levels of fair value hierarchy [Axis]	**Level 1 of fair value hierarchy [Member]**		**Level 1 of fair value hierarchy [Member]**	
	01/04/2019 to 31/03/2020	**01/04/2018 to 31/03/2019**	**01/04/2019 to 31/03/2020**	**01/04/2018 to 31/03/2019**
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	357	25,799	357	25,799
Nature of other assets	Investments in preference shares	Investments (mutual fund, non-convertible debentures, bonds and preference shares)	Investments in preference shares	Investments (mutual fund, non-convertible debentures, bonds and preference shares)
Description of reasons for fair value measurement, assets	Management not intends to hold the investments for trading, the same is valued at Fair value	Management intends to hold the investments for trading, the same is valued at Fair value	Management not intends to hold the investments for trading, the same is valued at Fair value	Management intends to hold the investments for trading, the same is valued at Fair value
Transfers out of Level 1 into Level 2 of fair value hierarchy, assets held at end of reporting period	0	0	0	0
Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, assets	NA	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	0
Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, assets	NA	NA	NA	NA
Description of valuation techniques used in fair value measurement, assets	FVTOCI	FVTOCI	FVTOCI	FVTOCI
Description of change in valuation technique used in fair value measurement, assets	NA	NA	NA	NA
Description of reasons for change in valuation technique used in fair value measurement, assets	NA	NA	NA	NA
Reconciliation of changes in fair value measurement, assets [Abstract]				
Assets at end of period	357	25,799	357	25,799
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Finance and other income	Finance and other income	Finance and other income	Finance and other income
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Finance and other income	Finance and other income	Finance and other income	Finance and other income
Nature of other assets	Investments in preference shares	Investments (mutual fund, non-convertible debentures, bonds and preference shares)	Investments in preference shares	Investments (mutual fund, non-convertible debentures, bonds and preference shares)

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

	01/04/2019 to 31/03/2020	**01/04/2018 to 31/03/2019**
Disclosure of fair value measurement [TextBlock]	Textual information (34) [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	No	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 assets [TextBlock]		
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [TextBlock]		

Textual information (34)

Disclosure of fair value measurement [Text Block]

26. 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, 2020

	Total	Level 1	Level 2	Level 3
Assets measured at fair value:				
Investments (mutual fund, non-convertible debentures, bonds and preference shares)	357	-	-	357
Derivative assets	46	-	46	-
Liabilities measured at fair value:				
Derivative liabilities	-	-	-	-

As at March 31, 2019

	Total	Level 1	Level 2	Level 3
Assets measured at fair value:				
Investments (mutual fund, non-convertible debentures, bonds and commercial paper)	25,799	25,799	-	-
Derivative assets	-	-	-	-
Liabilities measured at fair value:				
Derivative liabilities	17	-	17	-

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).

[613300] Notes - Operating segments

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of entity's operating segments [TextBlock]	Textual information (35) [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 (35)

Disclosure of entity's operating segments [Text Block]

29. Segment Reporting

The Company primarily engages in wholesale trading of mobile, television, laptop, tablet, mobile accessory, footwear and clothing. The Company does not distinguish revenues, costs and expenses between different businesses in its internal reporting, and reports costs and expenses by nature as a whole. The Board of Directors reviews the results when making decisions about allocating resources and assessing performance of the Company as a whole and hence, the Company has only one reportable segment. The Company operates and manages its business as a single segment mainly through the sale of products. As the Company's long-lived assets are all located in India and most of the Company's revenues are derived from India, no geographical information is presented.

[610700] Notes - Business combinations

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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	No	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

[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	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]		
Disclosure of transactions between related parties [Line items]		
Name of related party	(A) Flipkart Private Limited	(B) Flipkart Private Limited
Country of incorporation or residence of related party	SINGAPORE	SINGAPORE
Description of nature of transactions with related party	Various	Various
Description of nature of related party relationship	Holding company	Holding company
Related party transactions [Abstract]		
Other related party transactions expense	(C) 1,470	(D) 668
Other related party transactions contribution received	(E) 44,550	(F) 36,220
Outstanding balances for related party transactions [Abstract]		
Amounts payable related party transactions	(G) 1,149	1,047
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0

Footnotes

(A) Other related party transactions as detailed in Note no 21 to the Financial Statements

(B) Other related party transactions as detailed in Note no 21 to the Financial Statements

(C) Employee stock options cross charge

(D) Employee stock options cross charge

(E) Share application money received

(F) Share application money received

(G) Trade and other payables

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

	01/04/2019 to 31/03/2020	**01/04/2018 to 31/03/2019**
Disclosure of related party [TextBlock]		
Name of parent entity	Flipkart Private Limited	
Name of ultimate parent of group	Walmart Inc., U.S.A	
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]	Textual information (36) [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 (36)

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. (w.e.f. August 18, 2018)#
Holding company	Flipkart Private Limited, Singapore*

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

Holding company	Flipkart Private Limited, Singapore*
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)
	PhonePe Private Limited , India

Key managerial personnel	Rishi Vasudev (from July 16, 2019 upto February 17, 2020)

Flipkart Private Limited, Singapore has been acquired by Fit Holdings SARL, USA w.e.f. August 18, 2018. Hence, Walmart Inc., USA became the ultimate holding company of the Company w.e.f. August 18, 2018.

* Flipkart Limited, Singapore changed to Flipkart Private Limited, Singapore w.e.f. May 3, 2018.

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:

Relationship	Nature of transactions	March 31, 2020	March 31, 2019
a) Transactions			
Holding company	Employee stock options cross charge	1,470	668
	Share application money received	44,550	36,220
	Issue / allotment of shares	44,550	36,219
	Refund of share application money	0	0
	Bank guarantee issuance charges	-	48
Fellow subsidiary company	Intercorporate loan received	39,988	53,854
	Intercorporate loan repaid	40,098	54,561
	Interest expense on intercorporate loan	497	477
	Intercorporate loan given	89,606	40,215
	Intercorporate loan recovered	60,496	41,768
	Interest income on intercorporate loan	1,593	233
	Repairs and maintenance - others	144	121
	Legal and professional fees	119	92
	Other non-operating income	83	76
	Sale of property, plant and equipment and capital work-in-progress	-	1,026

	Rent	446	436
	Sale of traded goods	12	90
	Purchase of traded goods	142	74
	Warehousing service charge	1,135	753
	Employee benefits expense (cross charge), net	31	210
	Finance costs	13	-
Key management personnel	Director's remuneration**	19	-

** The remuneration to the key managerial personnel 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.

		As at March 31, 2020	As at March 31, 2019
b) Balances as at year end			
Holding company	Trade and other payables	1,149	1,047
Fellow subsidiary company	Trade and other payables	123	314
	Trade Receivable	46	87
	Unbilled revenue	-	29
	Intercorporate loan payable	1,469	1,578
	Intercorporate loan receivable	30,675	1,564
	Interest receivable	1,591	9
	Interest payable	475	431

Disclosure for significant related party transactions and balances:

Name of the party	Nature of transactions and balances	March 31, 2020	March 31, 2019
Flipkart Private Limited, Singapore	Employee stock options cross charge	1,470	668

(Holding company)	Share application money received	44,550	36,220
	Issue / allotment of shares	44,550	36,219
Flipkart Internet Private Limited (Fellow subsidiary company)	Intercorporate loan received	5,627	25,933
	Intercorporate loan repaid	5,930	25,630
	Intercorporate loan payable	-	303
	Intercorporate loan given	79,191	35,380
	Intercorporate loan recovered	49,887	38,496
	Intercorporate loan receivable	29,304	-
	Repairs and maintenance - others	141	116
	Interest income on intercorporate loan	1,360	224
Instakart Services Private Limited (Fellow subsidiary company)	Intercorporate loan payable	1,469	1,275
	Intercorporate loan received	34,362	27,921
	Intercorporate loan repaid	34,168	28,931
	Warehousing service charge	1,135	753
	Rent	359	369
	Sale of property, plant and equipment and capital work-in-progress	-	1,026
Myntra Jabong India Private Limited (Fellow subsidiary company)	Intercorporate loan given	10,407	4,820
	Intercorporate loan recovered	10,594	3,265
	Intercorporate loan receivable	1,369	1,555
	Interest income on intercorporate loan	232	9
Flipkart (Shenzhen) International Trading Company Limited			

(Fellow subsidiary company)	Legal and professional fees	119	92

[611700] Notes - Other provisions, contingent liabilities and contingent assets

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

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

Classes of contingent liabilities [Axis]	Other contingent liabilities [Member]		Indemnity for guarantees given by bank [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of contingent liabilities [Abstract]				
Disclosure of contingent liabilities [Line items]				
Description of nature of obligation, contingent liabilities	Total	Total	Bank guarantee	Bank guarantee
Estimated financial effect of contingent liabilities	277	10,959	264	10,700

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

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

Classes of contingent liabilities [Axis]	Other guarantees given [Member]		Other contingent liabilities, others [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of contingent liabilities [Abstract]				
Disclosure of contingent liabilities [Line items]				
Description of nature of obligation, contingent liabilities	Corporate Guarantee	Corporate Guarantee	Estimated amount of contracts (net of advances) remaining to be executed on capital account and not provided for	Estimated amount of contracts (net of advances) remaining to be executed on capital account and not provided for
Estimated financial effect of contingent liabilities	0	240	13	19

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	Yes	Yes
Description of other contingent liabilities others	Estimated amount of contracts (net of advances) remaining to be executed on capital account and not provided for	Estimated amount of contracts (net of advances) remaining to be executed on capital account and not provided for

[700200] Notes - Corporate social responsibility

Disclosure of net profits for last three financial years [Table] **..(1)**

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

Net profits for last three financial years [Axis]	Financial year 1 [Member]	Financial year 2 [Member]	Financial year 3 [Member]
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Disclosure of net profits for last three financial years [Abstract]			
Disclosure of net profits for last three financial years [LineItems]			
Description of financial year	2018-19	2017-18	2016-17
Profit before tax of financial year	-38,353	-20,648	-2,450.47
Net profit computed u/s 198 and adjusted as per rule 2(1)(f) of Companies (CSR Policy) Rules, 2014	0	0	0

Classification of CSR spending [Table] **..(1)**

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

Classification of CSR spending [Axis]	Column 1
	01/04/2019 to 31/03/2020
Disclosure of CSR spending [Abstract]	
Details of CSR spent during financial year [Abstract]	
Manner in which amount CSR spent during financial year [Abstract]	
Manner in which amount CSR spent during financial year [Line items]	
CSR project or activity identified	Not Applicable
Sector in which project is covered	(A) Poverty, hunger, malnutrition
Whether projects or programs undertaken in local area or other	Not Applicable
Name of state or union territory where projects or programs was undertaken	(B) Karnataka
Name of district where projects or programs was undertaken	Not Applicable
Budget amount outlay project or program wise	0
Amount spent on projects or programs [Abstract]	
Direct expenditure on projects or programs	0
Overheads on projects or programs	0
Total amount spent on projects or programs	0
Cumulative expenditure upto reporting period	0
Expenditure on administrative overheads	0
Mode of amount spent	(C) Directly by company

Footnotes

(A) Not Applicable

(B) Not Applicable

(C) Not Applicable

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

	01/04/2019 to 31/03/2020
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	Yes
Whether company has written CSR policy	Yes
Details CSR policy [TextBlock]	As per Annexure B to the Directors report
Average net profit for last three financial years	0
Prescribed CSR expenditure	0
Amount CSR to be spent for financial year	0
Amount CSR spent for financial year	0
Amount spent in local area	0
Amount unspent CSR	0

[610500] Notes - Events after reporting period

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of share-based payment arrangements [TextBlock]	Textual information (37) [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 (37)

Disclosure of share-based payment arrangements [Text Block]

28. Employee stock option plan

All of 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 Scheme 2012 ('FSOP 2012'). The stock options granted under FSOP 2012 would vest between on day one and not more than five years from the date of grant of such options. Vesting of options would be subject to continued employment with a Group of Flipkart Private Limited (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 a Group of Flipkart Private Limited 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 option is Nil, or the price as determined by the Board in accordance with FSOP 2012. Weighted average fair value of the options granted during the year is US $ 106.99 (2019- US $ 111.00)

The Company has entered into an agreement to repurchase vested stock options at an agreed fixed price at a future date. Options to be settled on such future date needs to be accounted for as cash-settled awards under Ind-AS 102. Since repurchase price for subsequent pay-out is fixed upfront, the Company is not required to re-measure the fair value of these vested stock options subsequently at each reporting date.

During the year, Flipkart Private Limited has cross charged Employee Stock Option cost of Rs. 1,470 (March 31, 2019: Rs. 668) to the Company and the same has been disclosed under employee benefits expense in the statement of profit and 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 March 31, 2020	As at March 31, 2019
Outstanding as at the beginning of the year	8,28,353	14,00,311
- on account of transfer of employees in group*	(31,280)	(4,13,677)
- Granted	2,04,940	2,94,187
- Repurchased**	(48,897)	(1,87,974)
- Expired unvested	(13,089)	(2,64,494)
Outstanding as at the end of the year	9,40,027	8,28,353
Vested as at the year end	5,23,510	3,64,700

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

**During the year 48,897 (March 31, 2019: 187,974) shares options had been repurchased from employees by Flipkart Private Limited, Singapore (the holding Company).

Fair value of share options granted

The fair value of the share options granted under the FSOP is estimated at the grant date using arms' 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 following table lists the inputs to the option pricing models for the year ended:

	As at March 31, 2020	As at March 31, 2019
Dividend yield (% p.a.)	0%	0%
Expected volatility (% p.a.)	45.30%	47.20%
Risk-free interest rate (% p.a.)	6.90%	7.70%
Expected life of option (years)	3 years	4.70 years

The exercise price of the option is Nil, or the price as determined by the Board in accordance with FSOP 2012. Weighted average fair value of the options granted during the year is US $ 106.99 (2019 - US $ 111.00)

[613000] Notes - Earnings per share

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of earnings per share [TextBlock]	Textual information (38) [See below]	
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -3,477	[INR/shares] -5,027
Total basic earnings (loss) per share	[INR/shares] -3,477	[INR/shares] -5,027
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -3,477	[INR/shares] -5,027
Total diluted earnings (loss) per share	[INR/shares] -3,477	[INR/shares] -5,027
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity	-31,503	-38,353
Profit (loss), attributable to ordinary equity holders of parent entity	-31,503	-38,353
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	-31,503	-38,353
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 90,61,628	[shares] 76,29,900
Adjusted weighted average shares	[shares] 90,61,628	[shares] 76,29,900

Textual information (38)

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, 2020	March 31, 2019
(Loss) during the year attributable to owners of the Company	(31,503)	(38,353)
Weighted average number of ordinary shares outstanding	90,61,628	76,29,900
Basic and diluted earnings per share (in Rupees)	(3,477)	(5,027)

[610900] Notes - First time adoption

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No