

URBANCLAP TECHNOLOGIES INDIA PRIVATE LIMITED
Consolidated Financial Statements for period 01/04/2021 to 31/03/2022

[700300] Disclosure of general information about company

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Name of company	URBANCLAP TECHNOLOGIES INDIA PRIVATE LIMITED	
Corporate identity number	U74140DL2014PTC274413	
Permanent account number of entity	AABCU7755Q	
Address of registered office of company	R-5, PNR House , Green Park Market , New Delhi , DELHI , INDIA - 110016	
Type of industry	Commercial and Industrial	
Date of start of reporting period	01/04/2021	01/04/2020
Date of end of reporting period	31/03/2022	31/03/2021
Nature of report standalone consolidated	Consolidated	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Lakhs	
Type of cash flow statement	Indirect Method	

[700400] Disclosures - Auditors report

Details regarding auditors [Table]

..(1)

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

Auditors [Axis]	1
	01/04/2021 to 31/03/2022
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	Price Waterhouse & Co Chartered Accountants LLP
Name of auditor signing report	Abhishek Rara
Firms registration number of audit firm	304026E/E300009
Membership number of auditor	077779
Address of auditors	Building No. 8, 8th Floor, Tower B, DLF Cyber City, Gurgaon , Haryana-HR, 122002
Permanent account number of auditor or auditor's firm	AAHFP0187A
SRN of form ADT-1	T58504788
Date of signing audit report by auditors	29/06/2022
Date of signing of balance sheet by auditors	29/06/2022

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

	01/04/2021 to 31/03/2022
Disclosure in auditor's report explanatory [TextBlock]	Textual information (1) [See below]
Whether companies auditors report order is applicable on company	No
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (1)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITOR'S REPORT

To the Members of Urbanclap Technologies India Private Limited

Report on the Audit of the Consolidated Financial Statements

Opinion

1. We have audited the accompanying consolidated financial statements of Urbanclap Technologies India Private Limited (hereinafter referred to as the "Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group") (refer Note 2 to the attached consolidated financial statements), which comprises the consolidated Balance Sheet as at March 31, 2022, the consolidated Statement of Profit and Loss (including Other Comprehensive Income), the consolidated Statement of Changes in Equity and the consolidated Statement of Cash Flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the consolidated financial statements").

2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the consolidated state of affairs of the Group as at March 31, 2022, of consolidated total comprehensive income (comprising of loss and other comprehensive income), consolidated changes in equity and its consolidated cash flows for the year then ended.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) 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 Consolidated Financial Statements" section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in India in terms of the Code of Ethics issued by the Institute of Chartered Accountants of India and the relevant provisions of the Act, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained and the audit evidence obtained by the other auditors in terms of their reports referred to in sub-paragraph 12 of the Other Matters section below, other than the unaudited financial statements as certified by the management and referred to in sub-paragraph 13 of the Other Matters section below, is sufficient and appropriate to provide a basis for our opinion.

Other Information

4. The Holding Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Board's report but does not include the consolidated financial statements and our auditor's report thereon.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed and the reports of the other auditors as furnished to us (Refer paragraphs 12) below), we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

5. The Holding Company's Board of Directors is responsible for the preparation and presentation of these consolidated financial statements in term of the requirements of the Act that give a true and fair view of the consolidated financial position, consolidated financial performance and consolidated cash flows, and changes in equity of the Group in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group 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 accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Directors of the Holding Company, as aforesaid.

6. In preparing the consolidated financial statements, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group 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 Group or to cease operations, or has no realistic alternative but to do so.

7. The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

8. Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

9. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Holding company has adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group 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 consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities included in the consolidated financial statements of which we are the independent auditors. For the other entities included in the consolidated financial statements, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

10. We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial statements of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

11. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

12. We did not audit the financial statements two subsidiaries whose financial statements reflect total assets of Rs 233.08 lakhs and net assets of Rs 230.38 lakhs as at March 31, 2022, total revenue of Rs. 8.83lakhs, total comprehensive income (comprising of profit and other comprehensive income) of Rs 4.70 lakhs and net cash flows amounting to Rs 23.01 lakhs for the year ended on that date, as considered in the consolidated financial statements. These financial statements have been audited by other auditors whose reports have been furnished to us by the Management, and our opinion on the consolidated financial statements insofar as it relates to the amounts and disclosures included in respect of these subsidiaries and our report in terms of sub-section (3) of Section 143 of the Act including report on Other Information insofar as it relates to the aforesaid subsidiaries, is based solely on the reports of the other auditors.

13. The financial statements of four subsidiaries located outside India, included in the consolidated financial statements, which constitute total assets of Rs. 1,572.73 lakhs and net assets of Rs. 1,074.12lakhs as at March 31, 2022, total revenue of Rs. 273.81lakhs, total comprehensive income (comprising of loss and other comprehensive income) of Rs. (1,396.20) lakhs and net cash flows amounting to Rs. 308.74lakhs for the year then ended, have been prepared in accordance with accounting principles generally accepted in their respective countries and are unaudited and have been furnished to us by the Management. The Company's management has converted the financial statements of such subsidiaries located outside India from the accounting principles generally accepted in their respective countries to the accounting principles generally accepted in India. In our opinion and according to the information and explanations given to us by the management, these financial statements are not material to the Group.

Our opinion on the consolidated financial statements, and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matters with respect to our reliance on the work done and the financial statements certified by the Management.

Report on Other Legal and Regulatory Requirements

14. As required by paragraph 3(xxi) of the Companies (Auditor's Report) Order, 2020 ("CARO 2020"), issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, we report that there are no qualifications or adverse remarks included by the respective auditors in their CARO 2020 reports, wherever applicable, issued in respect of the standalone financial statements of the companies which are included in these Consolidated Financial Statements.

15. As required by Section 143(3) of the Act, we report, to the extent applicable, that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated financial statements.
- (b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books and the reports of the other auditors, except that the backup of the books of accounts and other books and papers maintained in electronic mode has not been maintained on servers physically located in India.
- (c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss including other comprehensive income, the Consolidated Statement of Changes in Equity and the Consolidated Statement of Cash Flows dealt with by this Report are in agreement with the relevant books of account and records maintained for the purpose of preparation of the consolidated financial statements.
- (d) In our opinion, the aforesaid consolidated financial statements comply with the Accounting Standards specified under Section 133 of the Act.
- (e) On the basis of the written representations received from the directors of the Holding Company taken on record by the Board of Directors of the Holding Company and the reports of the statutory auditors of its subsidiary companies incorporated in India, none of the directors of the Group companies incorporated in India is disqualified as on March 31, 2022 from being appointed as a director in terms of Section 164(2) of the Act.
- (f) With respect to the maintenance of accounts and other matters connected therewith, reference is made to our remarks in Paragraph 15(b) above that the backup of the books of accounts and other books and papers maintained in electronic mode has not been maintained on servers physically located in India.
- (g) With respect to the adequacy of internal financial controls with reference to consolidated financial statements of the Group and the operating effectiveness of such controls, refer to our separate report in Annexure A.
- (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 Auditor's) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The consolidated financial statements disclose the impact, if any, of pending litigations on the consolidated financial position of the Group— Refer Note 40 to the consolidated financial statements.

The Group did not have any derivative contracts as at March 31, 2022. The Group has long-term contracts as at March 31, 2022 for which there were no material foreseeable losses.

ii. During the year ended March 31, 2022, there were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Holding Company, and its subsidiary companies incorporated in India.

iv. (a) The respective Managements of the Company and its subsidiaries which are companies incorporated in India whose financial statements have been audited under the Act have represented to us and the other auditors of such subsidiaries respectively that, to the best of their knowledge and belief, other than as disclosed in the notes to the accounts, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company or any of such subsidiaries to or in any other person(s) or entity(ies), including foreign entities (“Intermediaries”), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company or any of such subsidiaries (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries (Refer Note 43(k)(i) to the consolidated financial statements).

(b) The respective Managements of the Company and its subsidiaries which are companies incorporated in India whose financial statements have been audited under the Act have represented to us and the other auditors of such subsidiaries respectively that, to the best of their knowledge and belief, as disclosed in the notes to the accounts, no funds (which are material either individually or in the aggregate) have been received by the Company or any of such subsidiaries from any person(s) or entity(ies), including foreign entities (“Funding Parties”), with the understanding, whether recorded in writing or otherwise, that the Company or any of such subsidiaries shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries (Refer Note 43(k)(ii) to the consolidated financial statements).

(c) Based on the audit procedures, that has been considered reasonable and appropriate in the circumstances, performed by us and those performed by the auditors of the subsidiaries which are companies incorporated in India whose financial statements have been audited under the Act, nothing has come to our or other auditor’s notice that has caused us or the other auditors to believe that the representations under sub-clause (i) and (ii) of Rule 11(e) contain any material misstatement.

v. The Holding Company and its subsidiary companies, has not declared or paid any dividend during the year.

16. The provisions of Section 197 read with Schedule V to the Act are applicable only to public companies. Accordingly, reporting under Section 197(16) of the Act is not applicable to the Group.

For Price Waterhouse & Co Chartered Accountants LLP

Firm Registration Number: 304026E/E300009

Chartered Accountants

Sd/-

Abhishek Rara

Partner

Membership Number: 077779

UDIN: 22077779ALWVCQ4060

Place: Gurugram

Date: 29-June-2022

Annexure A to Independent Auditor's Report

Referred to in paragraph 15(g) of the Independent Auditor's Report of even date to the members of Urbanclap Technologies India Private Limited on the consolidated financial statements for the year ended March 31, 2022

Report on the Internal Financial Controls with reference to Consolidated Financial Statements under clause (i) of sub-section 3 of Section 143 of the Act

1. In conjunction with our audit of the consolidated financial statements of the Company as of and for the year ended March 31, 2022, we have audited the internal financial controls with reference to financial statements of Urbanclap Technologies India Private Limited (hereinafter referred to as "the Holding Company"). Reporting under clause (i) of sub section 3 of Section 143 of the Act in respect of the adequacy of the internal financial controls with reference to financial statements is not applicable to subsidiary companies incorporated in India, pursuant to MCA notification GSR 583(E) dated 13 June 2017.

Management's Responsibility for Internal Financial Controls

2. The Board of Directors of the Holding Company are responsible for establishing and maintaining internal financial controls based on 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 ("the Guidance Note") 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 respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditor's Responsibility

3. Our responsibility is to express an opinion on the Company's internal financial controls with reference to financial statements based on our audit. We conducted our audit in accordance with the Guidance Note issued by the ICAI and the Standards on Auditing deemed to be prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both 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 with reference to financial statements was established and maintained and if such controls operated effectively in all material respects.

4. Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system with reference to financial statements and their operating effectiveness. Our audit of internal financial controls with reference to financial statements included obtaining an understanding of internal financial controls with reference to financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Holding Company's internal financial controls system with reference to consolidated financial statements.

Meaning of Internal Financial Controls with reference to financial statements

5. A company's internal financial control with reference to 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 with reference to financial statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls with reference to financial statements

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

Opinion

7. In our opinion, the Holding Company, have, in all material respects, an adequate internal financial controls system with reference to financial statements and such internal financial controls with reference to financial statements were operating effectively as at March 31, 2022, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note issued by the ICAI.

For Price Waterhouse & Co Chartered Accountants LLP

Firm Registration Number: 304026E/E300009

Chartered Accountants

Sd/-

Abhishek Rara

Partner

Membership Number: 077779

UDIN: 2207779ALWVCQ4060

Place: Gurugram

Date: 29-June-2022

[110000] Balance sheet

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

	31/03/2022	31/03/2021	31/03/2020
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	(A) 8,603.74	(B) 9,116.41	
Other intangible assets	67.41	69.49	
Non-current financial assets [Abstract]			
Non-current investments	0	0	
Loans, non-current	0	0	
Other non-current financial assets	837.51	767.08	
Total non-current financial assets	837.51	767.08	
Other non-current assets	(C) 488.35	(D) 297.14	
Total non-current assets	9,997.01	10,250.12	
Current assets [Abstract]			
Inventories	2,309.24	1,246.93	
Current financial assets [Abstract]			
Current investments	92,212.77	37,050.94	
Trade receivables, current	678.4	307.57	
Cash and cash equivalents	(E) 2,668.08	(F) 4,582.34	
Bank balance other than cash and cash equivalents	(G) 64,709.77	(H) 8,190.25	
Loans, current	0	0	
Other current financial assets	5,460.65	1,746.13	
Total current financial assets	1,65,729.67	51,877.23	
Other current assets	1,368.08	1,333.74	
Total current assets	1,69,406.99	54,457.9	
Total assets	1,79,404	64,708.02	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	1,69,354.5	1,51,404.5	1,47,994.5
Other equity	1,55,141.55	45,358.86	
Total equity attributable to owners of parent	1,55,143.24	45,360.37	
Non controlling interest	0	0	
Total equity	1,55,143.24	45,360.37	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	0	0	
Other non-current financial liabilities	6,129.07	7,017.65	
Total non-current financial liabilities	6,129.07	7,017.65	
Provisions, non-current	888.89	554.01	
Total non-current liabilities	7,017.96	7,571.66	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	0	0	
Trade payables, current	(I) 7,672.22	(J) 4,825.99	
Other current financial liabilities	(K) 5,431	(L) 3,837.86	
Total current financial liabilities	13,103.22	8,663.85	
Other current liabilities	(M) 3,728.15	(N) 2,793.67	
Provisions, current	411.43	318.47	
Total current liabilities	17,242.8	11,775.99	
Total liabilities	24,260.76	19,347.65	
Total equity and liabilities	1,79,404	64,708.02	

Footnotes

- (A) Property, plant and equipment : 1345.02 Right-of-use assets : 7258.72
 (B) Property, plant and equipment : 924.1 Right-of-use assets : 8192.31
 (C) Non - current tax assets : 488.35
 (D) Non - current tax assets : 297.14
 (E) (iii) Cash and cash equivalents : 2668.08
 (F) (iii) Cash and cash equivalents : 4582.34
 (G) (iv) Bank balances other than (iii) above : 64709.77
 (H) (iv) Bank balances other than (iii) above : 8190.25
 (I) a) total outstanding dues of micro and small enterprises : 708.18 b) total outstanding dues other than (ii)(a) above : 6964.04
 (J) a) total outstanding dues of micro and small enterprises : 41.22 b) total outstanding dues other than (ii)(a) above : 4784.77
 (K) (i) Lease liabilities : 1901.61 (iii) Other financial liabilities : 3529.39
 (L) (i) Lease liabilities : 1653.45 (iii) Other financial liabilities : 2184.41
 (M) Contract liabilities : 1742.56 Other current liabilities : 1985.59
 (N) Contract liabilities : 1242.29 Other current liabilities : 1551.38

[210000] Statement of profit and loss**Earnings per share [Table]**

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Statement of profit and loss [Abstract]				
Earnings per share [Abstract]				
Earnings per share [Line items]				
Basic earnings per share [Abstract]				
Basic earnings (loss) per share from continuing operations	[INR/shares] -0.1	[INR/shares] -0.05	[INR/shares] -0.1	[INR/shares] -0.05
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] -0.1	[INR/shares] -0.05	[INR/shares] -0.1	[INR/shares] -0.05
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] -0.1	[INR/shares] -0.05	[INR/shares] -0.1	[INR/shares] -0.05
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] -0.1	[INR/shares] -0.05	[INR/shares] -0.1	[INR/shares] -0.05

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	43,757.57	24,765.4
Other income	7,159.9	4,212.79
Total income	50,917.47	28,978.19
Expenses [Abstract]		
Cost of materials consumed	0	0
Purchases of stock-in-trade	8,313.94	4,297.35
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-1,187.31	172.39
Employee benefit expense	44,386.27	22,698.27
Finance costs	835.65	1,015.84
Depreciation, depletion and amortisation expense	2,801.61	2,568.14
Other expenses	47,181.79	23,153.72
Total expenses	1,02,331.95	53,905.71
Profit before exceptional items and tax	-51,414.48	-24,927.52
Total profit before tax	-51,414.48	-24,927.52
Tax expense [Abstract]		
Total tax expense	0	0
Total profit (loss) for period from continuing operations	-51,414.48	-24,927.52
Total profit (loss) for period	-51,414.48	-24,927.52
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	No	No
Other comprehensive income net of tax [Abstract]		
Total other comprehensive income	-51.15	17.62
Total comprehensive income	-51,465.63	-24,909.9
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	Yes	Yes
Other comprehensive income before tax [Abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, before tax [Abstract]		
Other comprehensive income, before tax, gains (losses) on remeasurements of defined benefit plans	-73.54	-38.3
Other comprehensive income that will not be reclassified to profit or loss, before tax, others	0	0
Other comprehensive income that will not be reclassified to profit or loss, before tax	-73.54	-38.3
Components of other comprehensive income that will be reclassified to profit or loss, before tax [Abstract]		
Exchange differences on translation before tax [Abstract]		
Gains (losses) on exchange differences on translation, before tax	22.39	55.92
Total other comprehensive income, before tax, exchange differences on translation	22.39	55.92
Other comprehensive income that will be reclassified to profit or loss, before tax, others	0	0
Total other comprehensive income that will be reclassified to profit or loss, before tax	22.39	55.92
Total other comprehensive income, before tax	-51.15	17.62
Total other comprehensive income	-51.15	17.62
Total comprehensive income	-51,465.63	-24,909.9
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -0.1	[INR/shares] -0.05
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] -0.1	[INR/shares] -0.05
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -0.1	[INR/shares] -0.05
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] -0.1	[INR/shares] -0.05

[400200] Statement of changes in equity**Statement of changes in equity [Table]**

..(1)

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

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-51,414.48	-24,927.52		-51,414.48
Changes in comprehensive income components	-51.15	17.62		-51.15
Total comprehensive income	-51,465.63	-24,909.9		-51,465.63
Other changes in equity [Abstract]				
Other additions to reserves	1,62,014.79	8,003.88		1,62,014.79
Deductions to reserves [Abstract]				
Other deductions to reserves	766.47	839.46		766.47
Total deductions to reserves	766.47	839.46		766.47
Other changes in equity, others	0	0.01		0
Total other changes in equity	1,61,248.32	7,164.43		1,61,248.32
Total increase (decrease) in equity	1,09,782.69	-17,745.47		1,09,782.69
Other equity at end of period	1,55,141.55	45,358.86	63,104.33	1,55,141.55

Statement of changes in equity [Table]

..(2)

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

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Equity component of financial instrument [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-24,927.52		0	0
Changes in comprehensive income components	17.62		0	0
Total comprehensive income	-24,909.9		0	0
Other changes in equity [Abstract]				
Other additions to reserves	8,003.88		(A) 5.05	0
Deductions to reserves [Abstract]				
Other deductions to reserves	839.46		(B) 1.36	0
Total deductions to reserves	839.46		1.36	0
Other changes in equity, others	0.01		0	0
Total other changes in equity	7,164.43		3.69	0
Total increase (decrease) in equity	-17,745.47		3.69	0
Other equity at end of period	45,358.86	63,104.33	38.27	34.58

(A) Instruments entirely equity in nature issued during the year : 5.05

(B) Instruments entirely equity in nature converted into equity share during the year : 1.36

Statement of changes in equity [Table]

..(3)

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

Components of equity [Axis]	Equity component of financial instrument [Member]	Reserves [Member]			
		31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Other equity [Abstract]					
Statement of changes in equity [Line items]					
Equity [Abstract]					
Changes in equity [Abstract]					
Comprehensive income [Abstract]					
Profit (loss) for period			-51,414.48	-24,927.52	
Changes in comprehensive income components			-51.15	17.62	
Total comprehensive income			-51,465.63	-24,909.9	
Other changes in equity [Abstract]					
Other additions to reserves			1,62,009.74	8,003.88	
Deductions to reserves [Abstract]					
Other deductions to reserves			765.11	839.46	
Total deductions to reserves			765.11	839.46	
Other changes in equity, others			0	0.01	
Total other changes in equity			1,61,244.63	7,164.43	
Total increase (decrease) in equity			1,09,779	-17,745.47	
Other equity at end of period	34.58		1,55,103.28	45,324.28	63,069.75

Statement of changes in equity [Table]

..(4)

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

Components of equity [Axis]	Securities premium reserve [Member]			Employee stock options outstanding [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		0
Changes in comprehensive income components	0	0		0
Total comprehensive income	0	0		0
Other changes in equity [Abstract]				
Other additions to reserves	(A) 1,41,722.48	(B) 839.46		(C) 20,287.26
Deductions to reserves [Abstract]				
Other deductions to reserves	(D) 55.44	0		(E) 709.67
Total deductions to reserves	55.44	0		709.67
Other changes in equity, others	0	0.01		0
Total other changes in equity	1,41,667.04	839.47		19,577.59
Total increase (decrease) in equity	1,41,667.04	839.47		19,577.59
Other equity at end of period	2,40,162.61	98,495.57	97,656.1	31,901.29

(A) Securities premium on equity shares issued during the year : 6938.88 Securities premium on Instruments entirely equity in nature converted in equity shares during the year : 1.22 Securities premium on Instruments entirely equity in nature issued during the year : 134072.71 Securities premium on options exercised during the year : 709.67

(B) Securities premium on options exercised during the year

(C) Employee stock option expense : 20287.26

(D) Share issuance expense : 55.43

(E) Securities premium on options exercised during the year : 709.67

Statement of changes in equity [Table]

..(5)

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

Components of equity [Axis]	Employee stock options outstanding [Member]		Foreign currency translation reserve [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0		0	0
Changes in comprehensive income components	0		22.39	55.92
Total comprehensive income	0		22.39	55.92
Other changes in equity [Abstract]				
Other additions to reserves	(A) 7,164.42		0	0
Deductions to reserves [Abstract]				
Other deductions to reserves	(B) 839.46		0	0
Total deductions to reserves	839.46		0	0
Other changes in equity, others	0		0	0
Total other changes in equity	6,324.96		0	0
Total increase (decrease) in equity	6,324.96		22.39	55.92
Other equity at end of period	12,323.7	5,998.74	30.83	8.44

(A) Employee stock option expense

(B) Securities premium on options exercised during the year

Statement of changes in equity [Table]

..(6)

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

Components of equity [Axis]	Foreign currency translation reserve [Member]	Retained earnings [Member]		
		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		-51,414.48	-24,927.52	
Changes in comprehensive income components		-73.54	-38.3	
Total comprehensive income		-51,488.02	-24,965.82	
Other changes in equity [Abstract]				
Other additions to reserves		0	0	
Deductions to reserves [Abstract]				
Other deductions to reserves		0	0	
Total deductions to reserves		0	0	
Other changes in equity, others		0	0	
Total other changes in equity		0	0	
Total increase (decrease) in equity		-51,488.02	-24,965.82	
Other equity at end of period	-47.48	-1,16,991.45	-65,503.43	-40,537.61

Statement of changes in equity [Table]

..(7)

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

Components of equity [Axis]	Remeasurements of defined benefit plans [Member]			Other retained earning [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		-51,414.48
Changes in comprehensive income components	-73.54	-38.3		
Total comprehensive income	-73.54	-38.3		-51,414.48
Other changes in equity [Abstract]				
Other additions to reserves	0	0		0
Deductions to reserves [Abstract]				
Other deductions to reserves	0	0		0
Total deductions to reserves	0	0		0
Other changes in equity, others	0	0		0
Total other changes in equity	0	0		0
Total increase (decrease) in equity	-73.54	-38.3		-51,414.48
Other equity at end of period	-164.76	-91.22	-52.92	-1,16,826.69

Statement of changes in equity [Table]

..(8)

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

Components of equity [Axis]	Other retained earning [Member]	
	01/04/2020 to 31/03/2021	31/03/2020
Other equity [Abstract]		
Statement of changes in equity [Line items]		
Equity [Abstract]		
Changes in equity [Abstract]		
Comprehensive income [Abstract]		
Profit (loss) for period	-24,927.52	
Changes in comprehensive income components	0	
Total comprehensive income	-24,927.52	
Other changes in equity [Abstract]		
Other additions to reserves	0	
Deductions to reserves [Abstract]		
Other deductions to reserves	0	
Total deductions to reserves	0	
Other changes in equity, others	0	
Total other changes in equity	0	
Total increase (decrease) in equity	-24,927.52	
Other equity at end of period	-65,412.21	-40,484.69

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

	01/04/2021 to 31/03/2022
Disclosure of notes on changes in equity [TextBlock]	Textual information (2) [See below]

Textual information (2)

Disclosure of notes on changes in equity [Text Block]

(a) Equity Share Capital

Paid up share capital	As at March 31, 2022		As at March 31, 2021	
	No. of shares	Rs. in Lakh	No. of shares	Rs. in Lakh
Equity shares of Rs. 1 each issued				
As at the beginning of the year	167,024	1.51	163,614	1.48
Equity Share Capital issued during the year	17,950	0.18	3,410	0.03
As at the end of the year	184,974	1.69	167,024	1.51

(b) Other equity

	Instruments entirely equity in nature	Reserve and surplus	Employee Stock Options Outstanding	Retained earnings
Balance as at 01 April, 2020	34.58	97,656.10	5,998.74	(40,484.69)
Loss for the year	-	-	-	(24,927.52)
Other comprehensive income	-	-	-	-
Employee stock option expense	-	-	7,164.42	-
Securities premium on Instruments entirely equity in nature issued during the year	-	-	-	-
Securities premium on options exercised during the year	-	839.46	(839.46)	-
	-	839.46	6,324.96	(24,927.52)
Balance as at 31 March, 2021	34.58	98,495.56	12,323.70	(65,412.21)
Loss for the year	-	-	-	(51,414.48)
Other comprehensive income	-	-	-	-
Employee stock option expense	-	-	20,287.26	-
Instruments entirely equity in nature issued during the year	5.05	-	-	-
Instruments entirely equity in nature converted into equity share during the year	(1.36)	-	-	-
Securities premium on equity shares issued during the year	-	6,938.88	-	-
Securities premium on Instruments entirely equity in nature converted in equity shares during the year	-	1.22	-	-
Securities premium on Instruments entirely equity in nature issued during the year	-	134,072.71	-	-
Securities premium on options exercised during the year	-	709.67	(709.67)	-
Share issuance expense	-	(55.43)	-	-
	3.69	141,667.05	19,577.59	(51,414.48)

Balance as at 31 March, 2022	38.27	31,901.29	
	240,162.61		(116,826.69)

(b) Other equity

	Other comprehensive income		Rs. in Lakh Total other equity
	Foreign currency translation reserve	Remeasurement gains/ (losses) on defined benefit plans	
Balance as at 01 April, 2020	(47.48)	(52.92)	63,104.33
Loss for the year	-	-	(24,927.52)
Other comprehensive income	55.92	(38.30)	17.62
Employee stock option expense	-	-	7,164.42
Securities premium on Instruments entirely equity in nature issued during the year	-	-	-
Securities premium on options exercised during the year	-	-	-
	55.92	(38.30)	(17,745.48)
Balance as at 31 March, 2021	8.44	(91.22)	45,358.85
Loss for the year	22.39	-	(51,392.09)
Other comprehensive income	-	(73.54)	(73.54)
Employee stock option expense	-	-	20,287.26
Instruments entirely equity in nature issued during the year	-	-	5.05
Instruments entirely equity in nature converted into equity share during the year	-	-	(1.36)
Securities premium on equity shares issued during the year	-	-	6,938.88
Securities premium on Instruments entirely equity in nature converted in equity shares during the year	-	-	1.22
Securities premium on Instruments entirely equity in nature issued during the year	-	-	134,072.71
Securities premium on options exercised during the year	-	-	-
Share issuance expense	-	-	(55.43)
	22.39	(73.54)	109,782.70
Balance as at 31 March, 2022	30.83	(164.76)	155,141.55

	As at 31 March, 2022	Rs. in Lakh As at 31 March, 2021
--	-------------------------	--

15 Other equity

(A) Instruments entirely equity in nature

As at the beginning of the year	34.58	34.58
Add: Shares issued during the year	5.05	-
Less: Share converted into equity share during the year	(1.36)	-

As at the end of the year	38.27	34.58
(B) Reserve and surplus		
Securities premium		
As at the beginning of the year	98,495.56	97,656.10
Add: Premium on equity shares issued during the year	6,938.88	-
Add: Premium on Instruments entirely equity in nature issued during the year	134,072.71	-
Add: Premium on Instruments entirely equity in nature converted in equity shares during the year	1.22	-
Add: Premium on options exercised during the year	709.67	839.46
Less: Share issuance expense	(55.43)	-
As at the end of the year	240,162.61	98,495.56
Employee stock options outstanding		
As at the beginning of the year	12,323.70	5,998.74
Add: Employee stock option plan expense	20,287.26	7,164.42
Less: Options exercised during the year	(709.67)	(839.46)
As at the end of the year	31,901.29	12,323.70
Retained earnings		
As at the beginning of the year	(65,412.21)	(40,484.69)
Add: loss for the year	(51,414.48)	(24,927.52)
As at the end of the year	(116,826.69)	(65,412.21)
(C) Other Comprehensive Income		
Remeasurement gains/ (losses) on defined benefit plans		
As at the beginning of the year	(91.22)	(52.92)
Add: loss for the year	(73.54)	(38.30)
As at the end of the year	(164.76)	(91.22)
Foreign currency translation reserve		
As at the beginning of the year	8.44	(47.48)
Foreign currency monetary item translation difference account	22.39	55.92
As at the end of the year	30.83	8.44
	155,141.55	45,358.86

Nature and purpose of items of other equity:

¹ Securities premium: The Securities premium account is used to record the premium on issue of shares and is utilised in accordance with the provisions of the Companies Act, 2013.

² Employee stock options outstanding: The Share options outstanding account is used to recognise the grant date fair value of options issued to employees under Holding Company's employee share option plan. Refer Note 34 for further details.

³ Instruments entirely equity in nature: The Holding Company has issued certain Compulsory Convertible Cumulative Preference Shares (CCPS) referred above as instruments entirely equity in nature carrying a pre-determined cumulative dividend rate of 1% p.a. Each CCPS are convertible at the end of 19 years or converted into Equity Shares pursuant to a Public Offer whichever is earlier. These CCPS will be converted into a variable number of equity shares in the manner as provided under Articles of Association. The Holding Company has not declared and paid any dividend during the year. Refer Note 34(e) and 35 for further details.

⁴ Retained earnings: Retained earnings represent the amount of accumulated earnings/(deficit) of the Group.

[320000] Cash flow statement, indirect

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	-51,414.48	-24,927.52	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for decrease (increase) in inventories	-1,187.31	163.33	
Adjustments for decrease (increase) in trade receivables, current	-626.77	-351.24	
Adjustments for decrease (increase) in other current assets	-47.07	-59.27	
Adjustments for other financial assets, current	-900.81	-143.42	
Adjustments for increase (decrease) in trade payables, current	2,882.69	1,612.88	
Adjustments for increase (decrease) in other current liabilities	(A) 934.48	(B) 1,241.78	
Adjustments for depreciation and amortisation expense	2,801.61	2,568.14	
Adjustments for provisions, current	354.3	361.88	
Adjustments for other financial liabilities, current	1,460.51	1,067.77	
Adjustments for unrealised foreign exchange losses gains	0	5.31	
Adjustments for share-based payments	20,287.26	7,164.42	
Adjustments for fair value losses (gains)	(C) -715.79	(D) -216.45	
Other adjustments for non-cash items	-0.38	3.75	
Total adjustments for reconcile profit (loss)	25,242.72	13,418.88	
Net cash flows from (used in) operations	-26,171.76	-11,508.64	
Interest paid	-793.18	-961.19	
Interest received	-6,237.26	-2,924.98	
Income taxes paid (refund)	191.21	187.08	
Other inflows (outflows) of cash	(E) 295.65	(F) -435.5	
Net cash flows from (used in) operating activities	-31,511.4	-14,095.01	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of property, plant and equipment	0.75	51	
Purchase of property, plant and equipment	1,065.7	490.47	
Interest received	(G) 2,617.47	(H) 3,468.55	
Other inflows (outflows) of cash	(I) -1,10,215.57	(J) 8,037.68	
Net cash flows from (used in) investing activities	-1,08,663.05	11,066.76	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	6,938.92	0.03	
Proceeds from issuing other equity instruments	(K) 1,34,022.33	(L) 0	
Payments of lease liabilities	1,907.88	1,365.91	
Interest paid	(M) 793.18	(N) 961.19	
Net cash flows from (used in) financing activities	1,38,260.19	-2,327.07	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-1,914.26	-5,355.32	
Net increase (decrease) in cash and cash equivalents	-1,914.26	-5,355.32	
Cash and cash equivalents cash flow statement at end of period	2,668.08	4,582.34	9,937.66

Footnotes

- (A) Other current liabilities : 434.21 Contract liabilities : 500.27
- (B) Other current liabilities : 535.99 Contract liabilities : 705.79
- (C) Net (gain) on sale of Mutual Fund : -714.24 Net (gain) on fair value changes of Mutual Fund : -1.55
- (D) Net (gain) on sale of Mutual Fund : -203.56 Net (gain) on fair value changes of Mutual Fund : -12.89
- (E) Inventory written off : 0 Write-down of assets : 9.97 Provision for bad/obsolete inventory : 125 Allowance for doubtful recoveries of advance/(written back) : 31.47 Rent abatement : -7.93 Lease termination impact : -22.48 Allowances for bad and doubtful debts : 255.94 Foreign Currency Translation Reserve : 22.39 Unwinding of discount on security deposit : -94.94 Advances written off : 12.73 Liability no longer required written back : -36.5
- (F) Inventory written off : 9.06 Write-down of assets : 6.82 Provision for bad/obsolete inventory : 0 Allowance for doubtful recoveries of advance/(written back) : -75.95 Rent abatement : -349.75 Lease termination impact : -227.93 Allowances for bad and doubtful debts : 137.31 Foreign Currency Translation Reserve : 55.92 Unwinding of discount on security deposit : -81.23 Advances written off : 90.25 Liability no longer required written back : 0
- (G) Interest received on corporate fixed deposits : 1478.31 Interest received on debt instruments - NCDs, ZCBs, CPs : 562.98 Interest received on inter-corporate loan : 4.09 Interest received on bank fixed deposits : 572.09
- (H) Interest received on corporate fixed deposits : 2790.15 Interest received on debt instruments - NCDs, ZCBs, CPs : 227.16 Interest received on inter-corporate loan : 0 Interest received on bank fixed deposits : 451.24
- (I) Investment in bank fixed deposits : -105332.98 Investment in corporate fixed deposits : -56769.94 Inter-corporate loan given to party : -1550 Repayment of inter-corporate loan by party : 1550 Proceeds from maturity of bank fixed deposits : 48813.48 Proceeds from maturity of corporate fixed deposits : 39769.95 Purchase of mutual funds : -91626.23 Proceeds from sale of mutual funds : 94732.02 Purchase of debt instruments - NCDs, ZCBs, CPs : -46344.88 Proceeds from maturity of debt instruments - NCDs, ZCBs, CPs : 6543.01
- (J) Investment in bank fixed deposits : -19312.38 Investment in corporate fixed deposits : -38312.51 Inter-corporate loan given to party : 0 Repayment of inter-corporate loan by party : 0 Proceeds from maturity of bank fixed deposits : 24054.68 Proceeds from maturity of corporate fixed deposits : 34735.98 Purchase of mutual funds : -45979.92 Proceeds from sale of mutual funds : 51145.04 Purchase of debt instruments - NCDs, ZCBs, CPs : -969.25 Proceeds from maturity of debt instruments - NCDs, ZCBs, CPs : 2676.04
- (K) Proceeds from issue of financial instruments (entirely equity in nature), including securities premium : 134022.33
- (L) Proceeds from issue of financial instruments (entirely equity in nature), including securities premium : 0
- (M) Interest paid lease liabilities : -793.18
- (N) Interest paid lease liabilities : -961.19

[610100] Notes - List of accounting policies

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of significant accounting policies [TextBlock]	Textual information (3) [See below]	
Description of accounting policy for government grants [TextBlock]		Textual information (4) [See below]

Textual information (3)

Disclosure of significant accounting policies [Text Block]

Corporate information

Urbanclap Technologies India Private Limited ('the Holding Company') is a private limited company domiciled in India. The Holding Company and its subsidiaries (collective referred to as "the Group") provides an online portal (www.urbancompany.com) and mobile application as an intermediary for local services that connects customers to service professionals.

The Group is in the business of providing an online/mobile app marketplace which enables the customers registered on its platform to search and hire service professionals for their household & business needs.

The registered office of the Holding Company is situated at R-5, PNR House Green Park Market, New Delhi 110016, Delhi, India and its corporate office is located at Plot No 416, Udyog Vihar Phase III, Sector 20, Gurugram 122016, Haryana, India. The CIN of the Holding Company is U74140DL2014PTC274413.

The financial statements were authorised for issue in accordance with a resolution passed by Board of Directors on 29 June, 2022.

Significant accounting policies

Basis of preparation

Compliance with Indian Accounting Standards

These Consolidated Financial Statements of the Group have been prepared in accordance with Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time and other accounting principles generally accepted in India.

Historical cost convention

These Consolidated financial statements have been prepared on accrual basis under the historical cost convention, except the following assets and liabilities, which have been measured on a basis other than historical cost:

Certain financial assets and liabilities (refer accounting policy regarding financial instruments);

Defined employee benefit plans; and

Share-based payment.

Reclassifications consequent to amendments to Schedule III

Ministry of Corporate Affairs ("MCA") through a notification dated March 24, 2021, amended Division II of Schedule III of the Companies Act, 2013. These amendments are applicable for the reporting period beginning on or after April 1, 2021. The amendment encompasses significant additional disclosure requirements and includes certain changes to the existing disclosures. The group has applied and incorporated the requirements of amended Division II of Schedule III of the Companies Act, 2013.

Consequent to above, the Group has changed the classification/presentation of security deposits, in the current year.

Security deposits (which meet the definition of a financial asset as per Ind AS 32) have been included in 'other financial assets' line item. Previously, these deposits were included in 'loans' line item.

The Group has reclassified comparative amounts to conform with current year presentation as per the requirements of Ind AS 1. The impact of such classifications is summarized below:

Financial Statement Line item	March 31, 2021 (as previously reported)	Increase/ (Decrease)	March 31, 2021 (restated)
Loans (Current)	142.59	(142.59)	-
Loans (Non-Current)	717.80	(717.80)	-
Other financial assets (Current)	1,423.30	142.59	1,565.89
Other financial assets (Non-Current)	-	717.80	717.80

New and amended standards adopted by the Company

The Group has applied the following amendment to Ind AS for the first time for their annual reporting period commencing 1 April 2021:

- COVID-19 related concessions – amendments to Ind AS 116

The amendment listed above did not have any impact on the amounts recognised in prior periods and are not expected to significantly affect the current or future periods.

- Interbank offered rate reform – amendments to Ind AS 107, 109 and 116

The amendment listed above did not have any impact on the amounts recognised in prior periods and are not expected to significantly affect the current or future periods.

Recent accounting pronouncements

Ind AS 16 – Property Plant and equipment - The amendment clarifies that excess of net sale proceeds of items produced over the cost of testing, if any, shall not be recognised in the profit or loss but deducted from the directly attributable costs considered as part of cost of an item of property, plant, and equipment. The effective date for adoption of this amendment is annual periods beginning on or after April 1, 2022. The Group has evaluated the amendment and there is no impact on its consolidated financial statements.

Ind AS 37 – Provisions, Contingent Liabilities and Contingent Assets – The amendment specifies that the ‘cost of fulfilling’ a contract comprises the ‘costs that relate directly to the contract’. Costs that relate directly to a contract can either be incremental costs of fulfilling that contract (examples would be direct labour, materials) or an allocation of other costs that relate directly to fulfilling contracts (an example would be the allocation of the depreciation charge for an item of property, plant and equipment used in fulfilling the contract). The effective date for adoption of this amendment is annual periods beginning on or after April 1, 2022, although early adoption is permitted. The Group has evaluated the amendment and the impact is not expected to be material.

The Consolidated financial statements are presented in Indian Rupee (₹) which is the functional currency of the Holding Company. All amounts are rounded to two decimal places to the nearest Lakh, unless otherwise stated.

The list of subsidiaries which are included in the consolidation and the Group’s holdings therein is as under:

S. No	Name of Company	Relationship	Ownership	Country Incorporated	Date of Acquisition/ Incorporation
1	Handyhome Solutions Private Limited	Subsidiary	100%	India	29-Aug-2016
2	UrbanClap Technologies DMCC	Subsidiary	100%	United Arab Emirates	26-Mar-2018
3	UrbanClap Technologies Global B.V.	Subsidiary	100%	Netherlands	13-Feb-2018
4	Urban Home Experts PTY LTD	Subsidiary	100%	Australia	01-Oct-2019
5	Urban Home Experts PTE LTD	Subsidiary	100%	Singapore	19-Sep-2019

Urbancare Financial Services Private

6	Limited	Subsidiary	100%	India	01-Oct-2019
7	Urban Company Arabia for Information Technology	Subsidiary	100%	Kingdom of Saudi Arabia	04-Mar-2021
8	Urban Company Employee Welfare Trust	Entity controlled by Directors	100%	India	23-Aug-2020
9	Urban Company Technologies Inc.	Subsidiary	100%	United States of America	27-Sept-2021
10	Urban Company Technologies Onshore LLC	Subsidiary	100%	United Arab Emirates	08-Feb-2022

Basis of consolidation

The consolidated financial statements incorporate the consolidated financial statements of the Holding Company and its subsidiaries. For this purpose, an entity which is, directly or indirectly, controlled by the Holding Company is treated as subsidiary. The Holding Company together with its subsidiaries constitute the Group. Control exists when the Holding Company, directly or indirectly, has power over the investee, is exposed to variable returns from its involvement with the investee and has the ability to use its power to affect its returns.

Consolidation of a subsidiary begins when the Holding Company, directly or indirectly, obtains control over the subsidiary and ceases when the Holding Company, directly or indirectly, loses control of the subsidiary. Income and expenses of a subsidiary acquired or disposed of during the year are included in the consolidated Statement of Profit and Loss from the date the Holding Company, directly or indirectly, gains control until the date when the Holding Company, directly or indirectly, ceases to control the subsidiary.

The consolidated financial statements of the Group combine financial statements of the Holding Company and its subsidiaries line-by-line by adding together the like items of assets, liabilities, income and expenses. All intra-group assets, liabilities, income, expenses and unrealised profits/losses on intra-group transactions are eliminated on consolidation. The accounting policies of subsidiaries have been harmonised to ensure the consistency with the policies adopted by the Holding Company.

The consolidated financial statements have been presented to the extent possible, in the same manner as Holding Company's standalone financial statements. Profit or loss and other comprehensive income are attributed to the owners of the Holding Company and to the non-controlling interests and have been shown separately in the financial statements.

Non-controlling interests represent that part of the total comprehensive income and net assets of subsidiaries attributable to interest which is not owned, directly or indirectly, by the Holding Company.

Use of estimate and judgements

The preparation of financial statements in conformity with Ind AS requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions and historical experience, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods. Therefore, actual results could differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is 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.

This note provides an overview of the areas that involved a higher degree of judgement or complexity, and of items which are more likely to be materially adjusted due to estimates and assumptions turning out to be different than those originally assessed. Detailed information about each of these estimates and judgements is included in relevant notes together with information about the basis of calculation for each affected line item in the financial statements.

Fair value measurement of financial instruments

Defined benefit plans

The cost of the defined benefit gratuity plan and the present value of the gratuity obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the

determination of the discount rate, future salary increases and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

The parameter most subject to change is the discount rate. In determining the appropriate discount rate for plans operated in India, the management considers the interest rates of government bonds in currencies consistent with the currencies of the post-employment benefit obligation.

The mortality rate is based on publicly available mortality tables for the specific countries. Those mortality tables tend to change only at interval in response to demographic changes. Future salary increases and gratuity increases are based on expected future inflation rates, seniority, promotion and other relevant factors, such as supply and demand in the employment market.

Also refer Note 33.

Share based payment

The Group initially measures the cost of equity-settled transactions with employees using option pricing models to determine the fair value on grant date. The management also requires to determine the most appropriate inputs to the valuation model including the expected life of the share option, volatility and dividend yield and making assumptions about them.

With respect to founders' incentive, management has determined that non-market performance condition (occurrence of qualifying event) that would trigger vesting of equity settled share based payment arrangement is not probable as at the balance sheet date. Accordingly, no expense in respect of that share based payment expense has been recognised during the year. Also refer Note 25 and 34.

Lease term

The Group determines the lease term as the non-cancellable period of a lease adjusted with any option to extend or terminate the lease, if the use of such option is reasonably certain. In evaluating the lease term, the Group considers factors such as any significant leasehold improvements undertaken over the lease term, costs relating to the termination of the lease and the importance of the underlying asset to Group's operations taking into account the location of the underlying asset and the availability of suitable alternatives. Also refer note 32.

Taxes

Significant management judgement is required to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and the level of future taxable profits together with future tax planning strategies.

Estimates and judgements are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Group and that are believed to be reasonable under the circumstances. Also refer note 31.

Summary of significant accounting policies

Current versus non-current classification

The Group presents assets and liabilities in Balance Sheet based on current/non-current classification. An asset is classified as current when it is:

Expected to be realised or intended to be sold or consumed in normal operating cycle

Held primarily for the purpose of trading

Expected to be realised within twelve months after the reporting period, or

Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is classified as current when:

It is expected to be settled in normal operating cycle

It is held primarily for the purpose of trading

It is due to be settled within twelve months after the reporting period, or

There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

The Group classifies all other liabilities as non-current.

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

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

Fair value measurements and hierarchy

The Group measures financial instruments, such as investments and derivatives at fair value at each Balance Sheet date.

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 measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

(a) In the principal market for the asset or liability; or

(b) In the absence of a principal market, in the most advantageous market for the asset or liability.

The principal or the most advantageous market must be accessible by the Group.

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 best economic interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use, or by selling it to another market participant that would use the asset in its highest and best use. The Group uses valuation techniques that are appropriate in the circumstances, and for which sufficient data are available to measure the fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy based on its nature, characteristics and risks

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date;

Level 2 inputs are inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly; and

Level 3 inputs are unobservable inputs for the asset or liability.

For assets and liabilities that are recognised in the financial statements on a recurring basis, the Group determines whether transfers have occurred between levels in the hierarchy by re-assessing categorization (based on the lowest level of input that is significant to the fair value measurement as a whole) at the end of each reporting period.

Employee benefits

Short-term employee benefits

Short-term employee benefits are recognised as an expense on accrual basis.

Defined contribution plan

The Group makes defined contribution to the Government Employee Provident Fund which are recognised in the Statement of Profit and Loss, on accrual basis. The Group recognises contribution payable to the provident fund scheme as an expense, when an employee renders the related service. The Group has no obligation, other than the contribution payable to the provident fund.

Defined benefit plan

The Holding Company operates a defined benefit gratuity plan in India. The Holding Company's liabilities under The Payment of Gratuity Act, 1972 are determined on the basis of actuarial valuation made at the end of each financial year using the projected unit credit method.

An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

The parameter most subject to change is the discount rate. In determining the appropriate discount rate for plans operated in India, the management considers the interest rates of government bonds in currencies consistent with the currencies of the post-employment benefit obligation.

The mortality rate is based on publicly available mortality tables for the specific countries. Those mortality tables tend to change only at interval in response to demographic changes. Future salary increases and gratuity increases are based on expected future inflation rates, seniority, promotion and other relevant factors, such as supply and demand in the employment market.

This cost is included in the 'Employee benefits expense' in the Statement of Profit and Loss. Re-measurement gains or losses and return on plan assets (excluding amounts included in net Interest on the net defined benefit liability) arising from changes in actuarial assumptions are recognised in the period in which they occur, directly in OCI. These are presented as re-measurement gains or losses on defined benefit plans under other comprehensive income in other equity. Remeasurements gains or losses are not reclassified subsequently to the Statement of Profit and Loss.

Employees' end-of-service benefit

The foreign subsidiary (Urbanclap Technologies DMCC) provides end of service benefits to its employees in accordance with UAE Labour Law. The entitlement to these benefits is usually based upon the employees' final salary and length of service, subject to the completion of a minimum service period as stipulated in the Labour Laws. The expected costs of these benefits are accrued over the period of employment. The provision relating to end of service benefits is classified as a non-current liability.

Compensated absences

The employees of the Group are entitled to compensated absences. The employees can carry forward a portion of the unutilised accumulating compensated absences and utilise it in future periods or receive cash at retirement or termination of employment. The Group records an obligation for compensated absences in the period in which the employee renders the services that increases this entitlement. The Group measures the expected cost of compensated absences as the additional amount that the Group expects to pay as a result of the unused entitlement that has accumulated at the end of the reporting period. The Group recognises accumulated compensated absences based on actuarial valuation in the Statement of Profit and Loss. The Group presents the entire leave as a current liability in the Balance Sheet, since it does not have any unconditional right to defer its settlement for twelve months after the reporting date.

Revenue recognition

Revenue from contracts with customers is recognised when control of the services/goods are transferred to the customer at an amount that reflects the consideration to which the Group expects to be entitled in exchange for those services and excluding taxes or duties collected on behalf of the government.

Commission income

The Group acts as an agent between service professional and an end customer and earns commission as its revenue. Commission Income is recognised net of discounts, rebates and any other incentive provided to the end customer.

Revenue from sale of services is recognized upon successful completion of services as per agreement, such revenue is recognized at point in time.

Revenue from subscription (from end Customer and from service professional) is recognised over the subscription period.

A contract liability is recognised on account of unsettled advances received from /due to end Customer and service professional for subscription.

Sale of services

The Group recognises revenue from these services as they are provided on the basis as per the contractual terms prescribed under master service agreement entered with customer.

The Group provide pest control services to customer and recognize revenue when service is delivered.

Sale of goods

The Group sells products to the service professionals which are used by the service professional for rendering services on the platform. The Group also sells products to the end-customers for their consumption under 'Single Brand Retail Trading' (SBRT) route. Revenue from sale of goods is recognised at a point in time i.e. when control of goods are transferred to the service professional or end-customers. Revenue is measured at the fair value of the consideration received or receivable net of returns and allowances, trade discounts and volume rebates, taking into account contractually defined terms of payment excluding taxes or duties collected on behalf of the government. The Group has used a practical expedient as permitted under para 63 of Ind AS 115.

Discounts, wallet balance, credits and other incentives

The Group periodically provides incentive offers to the end customers. These promotions are generally in the nature of discount coupons, cash credits, wallet balance etc. which are to be applied against the transaction price. These incentive offers are recorded as reduction in commission revenue on a transaction by transaction basis. Discounts in excess of revenue earned from the end customer at an individual transaction level are recorded as Marketing Expenses.

Credit expiry revenue

Wallet balance maintained by service professionals as per the agreed terms, on expiry is recorded as revenue in the books of the Group.

Interest income

Interest income on all debt instruments is measured either at amortised cost. Interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset. When calculating the EIR, the Group estimates the expected cash flows by considering all the contractual terms of the financial instrument. Interest income is included in other income in the Statement of Profit and Loss.

Government grants

Government grants are recognised where there is a reasonable assurance that the grant will be received and all attached conditions will be complied with.

When the grant relates to an expense item, it is recognised as income on a systematic basis over the periods that the related costs, for which it is intended to compensate, are expensed.

Share-based payments

Employees of the Group receive remuneration in the form of equity-settled instruments for rendering services over a defined vesting period. Equity-settled share-based payments to employees and others providing similar services are measured at the fair value of the equity instruments at the grant date using an appropriate valuation model.

The Holding Company has Employee Stock Option Plan (ESOP) for eligible employees of the Group which entitles the employee to receive equity instruments of the Holding Company, provided the specified vesting conditions are met and is classified as 'Equity-settled share-based payments'.

The fair value determined at the grant date of the equity-settled share-based payments is expensed over the vesting period on a straight line basis, based on the Holding Company's estimate of equity instruments that will eventually vest, with a corresponding increase in equity. At the end of each reporting period, the Holding Company revises its estimate of the number of equity instruments expected to vest. The impact of the revision of the original estimates, if any, is recognised in Statement of Profit or Loss such that the cumulative expense reflects the revised estimate, with a corresponding adjustment to the equity-settled employee benefits reserve.

No expense is recognised for awards that do not ultimately vest because non-market performance and/ or service conditions have not been met.

The dilutive effect of outstanding options is reflected as additional share dilution in the computation of diluted earnings per share.

Leases

The Group's lease asset classes primarily consist of leases for buildings. At inception of a contract, the Group assesses whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At inception or on reassessment of a contract that contains a lease component, the Group allocates the consideration in the contract to each lease component on the basis of their relative stand-alone prices.

Right-of-use assets

Right-of-use assets are measured at cost comprising the following:

- the amount of the initial measurement of lease liability
- any lease payments made at or before the commencement date less any lease incentives received
- any initial direct costs, and
- restoration costs.

The right-of-use assets is subsequently measured at cost less any accumulated depreciation, accumulated impairment losses, if any and adjusted for any re measurement of the lease liability. The right-of-use asset is depreciated from the commencement date on a straight-line basis over the shorter of the lease term and useful life of the underlying asset. Right-of-use assets are tested for impairment whenever there is any indication that their carrying amounts may not be recoverable. Impairment loss, if any, is recognised in the Statement of Profit and Loss.

Lease liabilities

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

Lease payments included in the measurement of the lease liability comprise of fixed payments, including in-substance fixed payments. The lease liabilities are measured at amortised cost using the effective interest method.

In addition, the carrying amount of lease liabilities is re-measured if there is a modification arising due to change in the lease term, change in the lease payments or a change in the assessment of an option to purchase the underlying asset. when the lease liability is re-measured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

The Group presents right-of-use assets that do not meet the definition of investment property, and lease liabilities, separately in the Balance Sheet.

Short-term leases and leases of low value assets The Group applies the short-term lease recognition exemption to its short-term leases (i.e., those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). It also applies the lease of low-value assets recognition exemption to leases that are considered to be low value. Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.

Taxes

Income tax expense represents the sum of the tax currently payable and deferred tax.

Current tax

Current Tax payable is based on taxable profit for the year. Taxable profit differs from profit before tax as reported in the Statement of Profit and Loss because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Group's current tax is calculated using tax rates that have been enacted or substantially enacted by the end of the reporting period.

The management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation and establishes provisions where appropriate.

Deferred tax

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. Such deferred tax assets and liabilities are not recognised if the temporary difference arises from the initial recognition (other than in a business combination) of assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled, based on tax rates and tax laws that have been enacted or substantively enacted at the reporting date.

Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

Current tax and deferred tax relating to items recognised outside the Statement of Profit and Loss are recognised outside the Statement of Profit and Loss (either in OCI or in equity). Current tax and deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

Earnings per share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting preference dividends and attributable taxes) by the weighted average number of equity shares outstanding during the period.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

Foreign currency transactions, balances and translations

Transactions in foreign currency are recorded applying the exchange rate at the date of transaction. Monetary assets and liabilities denominated in foreign currency, remaining unsettled at the end of the year, are translated at the closing exchange rates prevailing on the Balance Sheet date.

Exchange differences arising on settlement or translation of monetary items are recognised in the Statement of Profit and Loss.

Non-monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rates prevailing at the date when the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated. 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 recognised in Other Comprehensive Income (OCI) or the Statement of Profit and Loss are also reclassified in OCI or the Statement of Profit and Loss, respectively).

Property, plant & equipment

Property, plant & equipment are stated in the Balance Sheet at cost less accumulated depreciation and accumulated impairment losses, if any.

Cost includes acquisition cost, taxes, duties, freight, insurance and other incidental expenses incurred for bringing the assets to the working condition required for their intended use.

Depreciation is recognised on a straight-line basis over the estimated useful lives net of residual values. The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis.

Estimated useful lives of the assets are as follows:

Assets category	Estimated useful life
Computers End User Products	3 years
Plant and Machinery *	2 years
Office Equipment	5 Years
Furniture and Fittings	10 years
Computer Server & Network	6 years
Electrical equipment and installation	10 years

*Based on technical evaluation, the management believes that the useful lives as given above best represents the period over which the management expects to use these assets. Hence, the useful lives for these assets is different from the useful lives as described under Part C of Schedule II of The Companies Act, 2013.

Leasehold improvements are depreciated over the shorter of their useful life or the lease term, unless the entity expects to use the assets beyond the lease term.

Based on managements' assessment, items of property, plant and equipment individually costing less than five thousand rupees, are depreciated within one year from the date the asset is ready to use or useful life of class of asset to which these assets belong.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the group and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognised when replaced. All other repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in profit or loss.

Intangible assets

Intangible assets with finite useful lives that are acquired separately are carried at cost less accumulated amortisation and accumulated

impairment losses, if any. Amortisation is recognised on a straight-line basis over their estimated useful lives. The estimated useful lives and amortisation method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis.

Intangible assets are amortised over their estimated useful life on straight line method.

Assets category	Estimated useful life
Software	3 years
Website domain	3 years

An intangible asset is derecognised on disposal, or when no future economic benefits are expected from use or disposal. Gains or losses arising from derecognition of an intangible asset, measured as the difference between the net disposal proceeds and the carrying amount of the asset, and are recognised in profit or loss when the asset is derecognised.

Impairment of tangible and intangible assets other than goodwill

At the end of each reporting period, the Group reviews the carrying amounts of its assets to determine whether there is any indication of impairment based on internal/ external factors. . An impairment loss, if any, is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. Recoverable amount is the higher of fair value less costs of disposal and value in use. 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 for which the estimates of future cash flows have not been adjusted. Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. Impairment losses of continuing operations, including impairment on inventories, are recognised in the Statement of Profit and Loss.

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment at least annually, and whenever there is an indication that the asset may be impaired.

When an impairment loss subsequently reverses, the carrying amount of the asset (or a cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in the Statement of profit or loss.

Inventories

Inventories are valued at lower of cost and net realizable value. Cost is determined using the first-in, first-out (FIFO) method. Net realisable value represents the estimated selling price for inventories in the ordinary course of business less all estimated costs of completion and costs necessary to make the sale.

Cost of inventories comprises all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

Obsolete and defective inventory are duly provided for, basis the management estimates.

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 assets and financial liabilities are recognised when a Group becomes a party to the contractual provisions of the instruments.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss which are recognised immediately in profit or loss.) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognised immediately in profit or loss. Regular way purchase and sale of financial assets are accounted for at trade date.

Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Classification and measurement of financial instruments

Amortised Cost

Debt instruments that meet the following conditions are subsequently measured at amortised cost (except for debt instruments that are designated as at fair value through profit or loss on initial recognition):

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

After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in other income in the profit or loss.

The losses arising from impairment are recognised in the profit or loss. This category generally applies to investment in redeemable preference shares, loans to employees, trade and other receivables.

Fair value through other comprehensive income (FVTOCI)

Debt instruments that meet the following conditions are subsequently measured at FVTOCI (except for debt instruments that are designated as at fair value through profit or loss on initial recognition):

- the asset is held within a business model whose objective is achieved both by collecting contractual cash flows and selling financial assets; and
- the contractual terms of the instrument give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

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

Debt instruments that do not meet the amortised cost criteria or FVTOCI criteria are measured at FVTPL. In addition, debt instruments that meet the amortised cost criteria or the FVTOCI criteria but are designated as at FVTPL are measured at FVTPL.

A financial asset that meets the amortised cost criteria or debt instruments that meet the FVTOCI criteria may be designated as at FVTPL upon initial recognition if such designation eliminates or significantly reduces a measurement or recognition inconsistency that would arise from measuring assets or liabilities or recognising the gains and losses on them on different bases. The Group has not designated any debt instrument as at FVTPL.

Financial assets at FVTPL are measured at fair value at the end of each reporting period, with any gains or losses arising on re-measurement recognised in profit or loss. The net gain or loss recognised in profit or loss incorporates any dividend or interest earned on the financial asset and is included in the 'Other income' line item.

The Group subsequently measures all equity investments at fair value. Where the management has elected to present fair value gains and losses on equity investments in other comprehensive income, there is no subsequent reclassification of fair value gains and losses to profit or loss following the derecognition of the investment. Dividends from such investments are recognised in profit or loss as other income when the Group's right to receive payments is established.

Impairment of financial assets

The Group applies the expected credit loss model for recognising impairment loss on financial assets measured at amortised cost, debt

instruments, trade receivables, other contractual rights to receive cash or other financial asset not designated as at FVTPL.

Expected credit losses are the weighted average of credit losses with the respective risks of default occurring as the weights. Credit loss is the difference between all contractual cash flows that are due to the Group in accordance with the contract and all the cash flows that the Group expects to receive (i.e. all cash shortfalls), discounted at the original effective interest rate (or credit-adjusted effective interest rate for purchased or originated credit-impaired financial assets). The Group estimates cash flows by considering all contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) through the expected life of that financial instrument.

The Group measures the loss allowance for a financial instrument at an amount equal to the lifetime expected credit losses if the credit risk on that financial instrument has increased significantly since initial recognition. If the credit risk on a financial instrument has not increased significantly since initial recognition, the Group measures the loss allowance for that financial instrument at an amount equal to 12-month expected credit losses. 12-month expected credit losses are portion of the life-time expected credit losses and represent the lifetime cash shortfalls that will result if default occurs within the 12 months after the reporting date and thus, are not cash shortfalls that are predicted over the next 12 months.

When making the assessment of whether there has been a significant increase in credit risk since initial recognition, the Group uses the change in the risk of a default occurring over the expected life of the financial instrument instead of the change in the amount of expected credit losses. To make that assessment, the Group compares the risk of a default occurring on the financial instrument as at the reporting date with the risk of a default occurring on the financial instrument as at the date of initial recognition and considers reasonable and supportable information, that is available without undue cost or effort, that is indicative of significant increases in credit risk since initial recognition.

For trade receivables or any contractual right to receive cash or another financial asset that result from transactions that are within the scope of Ind AS 115, the Group always measures the loss allowance at an amount equal to lifetime expected credit losses.

Further, for the purpose of measuring lifetime expected credit loss allowance for trade receivables, the Group has used a practical expedient as permitted under Ind AS 109. This expected credit loss allowance is computed based on a provision matrix which takes into account historical credit loss experience and adjusted for forward-looking information.

De-recognition of financial assets

The Group derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another party.

On de-recognition of a financial asset in its entirety, the difference between the asset's carrying amount and the sum of the consideration received and receivable and the cumulative gain or loss that had been recognised in other comprehensive income and accumulated in equity is recognised in profit or loss if such gain or loss would have otherwise been recognised in profit or loss on disposal of that financial asset.

On de-recognition of a financial asset other than in its entirety (e.g. when the Group retains an option to repurchase part of a transferred asset), the Group allocates the previous carrying amount of the financial asset between the part it continues to recognise under continuing involvement, and the part it no longer recognises on the basis of the relative fair values of those parts on the date of the transfer. The difference between the carrying amount allocated to the part that is no longer recognised and the sum of the consideration received for the part no longer recognised and any cumulative gain or loss allocated to it that had been recognised in other comprehensive income is recognised in profit or loss if such gain or loss would have otherwise been recognised in profit or loss on disposal of that financial asset. A cumulative gain or loss that had been recognised in other comprehensive income is allocated between the part that continues to be recognised and the part that is no longer recognised on the basis of the relative fair values of those parts.

Financial liabilities and equity instruments

Debt and equity instruments issued by an entity are classified as either financial liabilities or as equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument

Equity instruments

An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity instruments issued by the Group are recognised at the proceeds received, net of direct issue costs.

Financial liabilities

All financial liabilities are subsequently measured at amortised cost using the effective interest method or at FVTPL.

Financial liabilities are classified as at FVTPL when the financial liability is held for trading or it is designated as at FVTPL.

A financial liability is classified as held for trading if:

- it has been incurred principally for the purpose of repurchasing it in the near term; or
- on initial recognition it is part of a portfolio of identified financial instruments that the Group manages together and has a recent actual pattern of short-term profit-taking; or
- it is a derivative that is not designated and effective as a hedging instrument."

Financial liabilities at FVTPL are stated at fair value, with any gains or losses arising on re-measurement recognised in profit or loss. The net gain or loss recognised in profit or loss incorporates any interest paid on the financial liability and is included in the 'Other income' line item. The net gain or loss arising on embedded derivative (i.e. equity linked interest payments) measured at FVTPL is recognised as 'Finance costs'.

Financial liabilities that are not held-for-trading and are not designated as at FVTPL are measured at amortised cost at the end of subsequent accounting periods. The carrying amounts of financial liabilities that are subsequently measured at amortised cost are determined based on the effective interest method. Interest expense that is not capitalised as part of costs of an asset is included in the 'Finance costs' line item.

Effective interest (EIR) method

EIR is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The EIR is the rate that exactly discounts estimated future cash payments (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial liability, or (where appropriate) a shorter period, to the net carrying amount on initial recognition.

De-recognition of financial liabilities

The Group derecognises financial liabilities when, and only when, the Group's obligations are discharged, cancelled or have expired. An exchange between with a lender of debt instruments with substantially different terms is accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability. Similarly, a substantial modification of the terms of an existing financial liability (whether or not attributable to the financial difficulty of the debtor) is accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable is recognised in profit or loss.

Offsetting of financial instruments

Financial assets and liabilities are offset and the net amount is reported in the Balance Sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

Provisions and contingent liabilities

Provisions

Provisions are recognised when the Group has a present obligation (legal or constructive) as a result of a past event, it is probable that the Group will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognised 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 a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material).

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

Contingent liabilities

A contingent liability is possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Group or a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognised because it cannot be measured reliably.

The Group does not recognise a contingent liability but discloses its existence in the financial statements.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, demand deposits with banks, other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Statement of cash flow

Cash flows are reported using the indirect method, whereby 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 Group are segregated.

Trade receivables

Trade receivables are amounts due from customers for goods sold or services performed in the ordinary course of business. Trade receivables are recognized initially at the amount of consideration that is unconditional unless they contain significant financing component, when they are recognized at fair value. The Group holds the trade receivables with the objective to collect the contractual cash flows and therefore measures them subsequently at amortized cost using the effective interest method, less loss allowance.

Trade and other payables

These amounts represent liabilities for goods and services provided to the Group prior to the end of financial year which are unpaid. Trade and other payables are presented as current liabilities unless payment is not due within 12 months after the reporting period. They are recognised initially at their fair value and subsequently measured at amortised cost using the effective interest method.

Segment reporting

Operating segments are those components of the business whose operating results are regularly reviewed by the chief operating decision making body (CODM) in the Group to make decisions for performance assessment and resource allocation.

The reporting of segment information is the same as provided to the management for the purpose of the performance assessment and resource allocation to the segments.

The board of directors of the Group has been identified as being the chief operating decision maker.

Segment accounting policies are in line with the accounting policies of the Group. In addition, the following specific accounting policies have been followed for segment reporting:

Revenue and Expenses have been identified to a segment on the basis of relationship to operating activities of the segment. Revenue and Expenses which relate to enterprise as a whole and are not allocable to a segment on reasonable basis have been disclosed as "Unallocable".

Segment Assets and Segment Liabilities represent Assets and Liabilities in respective segments. Investments, tax related assets and other assets and liabilities that cannot be allocated to a segment on reasonable basis have been disclosed as "Unallocable".

Segment non-cash expenses forming part of segment expenses includes the fair value of the employee stock options which is accounted as employee compensation cost and is allocated to the segment.

Also refer Note 41 regarding details about segments.

Textual information (4)

Description of accounting policy for government grants [Text Block]

Government grants are recognised where there is a reasonable assurance that the grant will be received and all attached conditions will be complied with.

When the grant relates to an expense item, it is recognised as income on a systematic basis over the periods that the related costs, for which it is intended to compensate, are expensed.

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

Disclosure of reclassifications or changes in presentation [Table]

..(1)

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

Reclassified items [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of reclassifications or changes in presentation [Abstract]				
Disclosure of reclassifications or changes in presentation [Line items]				
Description of nature of reclassifications or changes in presentation	Other financial assets (Current)	Other financial assets (Current)	Other financial assets (Non-Current)	Other financial assets (Non-Current)
Amount of reclassifications or changes in presentation	1,565.89	0	717.8	0
Description of reason for reclassifications or changes in presentation	The Company has reclassified comparative amounts to conform with current year presentation as per the requirements of Ind AS 1	Not Applicable	The Company has reclassified comparative amounts to conform with current year presentation as per the requirements of Ind AS 1	Not Applicable

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (5) [See below]	Textual information (6) [See below]
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	Yes	No
Disclosure of reclassifications or changes in presentation [TextBlock]		
Description of reason why reclassification of comparative amounts is impracticable	Textual information (7) [See below]	Not Applicable
Description of nature of necessary adjustments to provide comparative information	Textual information (8) [See below]	Not Applicable
Disclosure of significant accounting policies [TextBlock]	Textual information (9) [See below]	

Textual information (5)

Statement of Ind AS compliance [Text Block]

Compliance with Indian Accounting Standards

These Consolidated Financial Statements of the Group have been prepared in accordance with Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time and other accounting principles generally accepted in India.

Textual information (6)

Statement of Ind AS compliance [Text Block]

(i) Basis of preparation

The consolidated financial statements of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended), read with Section 133 of the Companies Act, 2013 (the Act) and presentation requirements of Division II of Schedule III of the Act and other relevant provisions of the Act as applicable.

Textual information (7)

Description of reason why reclassification of comparative amounts is impracticable

The Ministry of Corporate Affairs ("MCA") through a notification dated March 24, 2021, amended Division II of Schedule III of the Companies Act, 2013. These amendments are applicable for the reporting period beginning on or after April 1, 2021. The amendment encompasses significant additional disclosure requirements and includes certain changes to the existing disclosures. The Company has applied and incorporated the requirements of amended Division II of Schedule III of the Companies Act, 2013. Consequent to above, the Company has changed the classification/presentation of security deposits, in the current year. Security deposits (which meet the definition of a financial asset as per Ind AS 32) have been included in 'other financial assets' line item. Previously, these deposits were included in 'loans' line item. The Company has reclassified comparative amounts to conform with current year presentation as per the requirements of Ind AS 1

Textual information (8)

Description of nature of necessary adjustments to provide comparative information

Financial Statement Line item	March 31, 2021 (as previously reported)	Increase/ (Decrease)	March 31, 2021 (restated)	Loans (Current)
142.59 (142.59) - Loans (Non-Current)	717.80 (717.80) - Other financial assets (Current)	1,423.30	142.59	1,565.89
Other financial assets (Non-Current) - 717.80 717.80				

Textual information (9)

Disclosure of significant accounting policies [Text Block]

Corporate information

Urbanclap Technologies India Private Limited ('the Holding Company') is a private limited company domiciled in India. The Holding Company and its subsidiaries (collective referred to as "the Group") provides an online portal (www.urbancompany.com) and mobile application as an intermediary for local services that connects customers to service professionals.

The Group is in the business of providing an online/mobile app marketplace which enables the customers registered on its platform to search and hire service professionals for their household & business needs.

The registered office of the Holding Company is situated at R-5, PNR House Green Park Market, New Delhi 110016, Delhi, India and its corporate office is located at Plot No 416, Udyog Vihar Phase III, Sector 20, Gurugram 122016, Haryana, India. The CIN of the Holding Company is U74140DL2014PTC274413.

The financial statements were authorised for issue in accordance with a resolution passed by Board of Directors on 29 June, 2022.

Significant accounting policies

Basis of preparation

Compliance with Indian Accounting Standards

These Consolidated Financial Statements of the Group have been prepared in accordance with Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time and other accounting principles generally accepted in India.

Historical cost convention

These Consolidated financial statements have been prepared on accrual basis under the historical cost convention, except the following assets and liabilities, which have been measured on a basis other than historical cost:

Certain financial assets and liabilities (refer accounting policy regarding financial instruments);

Defined employee benefit plans; and

Share-based payment.

Reclassifications consequent to amendments to Schedule III

Ministry of Corporate Affairs ("MCA") through a notification dated March 24, 2021, amended Division II of Schedule III of the Companies Act, 2013. These amendments are applicable for the reporting period beginning on or after April 1, 2021. The amendment encompasses significant additional disclosure requirements and includes certain changes to the existing disclosures. The group has applied and incorporated the requirements of amended Division II of Schedule III of the Companies Act, 2013.

Consequent to above, the Group has changed the classification/presentation of security deposits, in the current year.

Security deposits (which meet the definition of a financial asset as per Ind AS 32) have been included in 'other financial assets' line item. Previously, these deposits were included in 'loans' line item.

The Group has reclassified comparative amounts to conform with current year presentation as per the requirements of Ind AS 1. The impact of such classifications is summarized below:

Financial Statement Line item	March 31, 2021 (as previously reported)	Increase/ (Decrease)	March 31, 2021 (restated)
Loans (Current)	142.59	(142.59)	-
Loans (Non-Current)	717.80	(717.80)	-
Other financial assets (Current)	1,423.30	142.59	1,565.89
Other financial assets (Non-Current)	-	717.80	717.80

New and amended standards adopted by the Company

The Group has applied the following amendment to Ind AS for the first time for their annual reporting period commencing 1 April 2021:

- COVID-19 related concessions – amendments to Ind AS 116

The amendment listed above did not have any impact on the amounts recognised in prior periods and are not expected to significantly affect the current or future periods.

- Interbank offered rate reform – amendments to Ind AS 107, 109 and 116

The amendment listed above did not have any impact on the amounts recognised in prior periods and are not expected to significantly affect the current or future periods.

Recent accounting pronouncements

Ind AS 16 – Property Plant and equipment - The amendment clarifies that excess of net sale proceeds of items produced over the cost of testing, if any, shall not be recognised in the profit or loss but deducted from the directly attributable costs considered as part of cost of an item of property, plant, and equipment. The effective date for adoption of this amendment is annual periods beginning on or after April 1, 2022. The Group has evaluated the amendment and there is no impact on its consolidated financial statements.

Ind AS 37 – Provisions, Contingent Liabilities and Contingent Assets – The amendment specifies that the ‘cost of fulfilling’ a contract comprises the ‘costs that relate directly to the contract’. Costs that relate directly to a contract can either be incremental costs of fulfilling that contract (examples would be direct labour, materials) or an allocation of other costs that relate directly to fulfilling contracts (an example would be the allocation of the depreciation charge for an item of property, plant and equipment used in fulfilling the contract). The effective date for adoption of this amendment is annual periods beginning on or after April 1, 2022, although early adoption is permitted. The Group has evaluated the amendment and the impact is not expected to be material.

The Consolidated financial statements are presented in Indian Rupee (₹) which is the functional currency of the Holding Company. All amounts are rounded to two decimal places to the nearest Lakh, unless otherwise stated.

The list of subsidiaries which are included in the consolidation and the Group’s holdings therein is as under:

S. No	Name of Company	Relationship	Ownership	Country Incorporated	Date of Acquisition/ Incorporation
1	Handyhome Solutions Private Limited	Subsidiary	100%	India	29-Aug-2016
2	UrbanClap Technologies DMCC	Subsidiary	100%	United Arab Emirates	26-Mar-2018
3	UrbanClap Technologies Global B.V.	Subsidiary	100%	Netherlands	13-Feb-2018
4	Urban Home Experts PTY LTD	Subsidiary	100%	Australia	01-Oct-2019
5	Urban Home Experts PTE LTD	Subsidiary	100%	Singapore	19-Sep-2019

Urbancare Financial Services Private

6	Limited	Subsidiary	100%	India	01-Oct-2019
7	Urban Company Arabia for Information Technology	Subsidiary	100%	Kingdom of Saudi Arabia	04-Mar-2021
8	Urban Company Employee Welfare Trust	Entity controlled by Directors	100%	India	23-Aug-2020
9	Urban Company Technologies Inc.	Subsidiary	100%	United States of America	27-Sept-2021
10	Urban Company Technologies Onshore LLC	Subsidiary	100%	United Arab Emirates	08-Feb-2022

Basis of consolidation

The consolidated financial statements incorporate the consolidated financial statements of the Holding Company and its subsidiaries. For this purpose, an entity which is, directly or indirectly, controlled by the Holding Company is treated as subsidiary. The Holding Company together with its subsidiaries constitute the Group. Control exists when the Holding Company, directly or indirectly, has power over the investee, is exposed to variable returns from its involvement with the investee and has the ability to use its power to affect its returns.

Consolidation of a subsidiary begins when the Holding Company, directly or indirectly, obtains control over the subsidiary and ceases when the Holding Company, directly or indirectly, loses control of the subsidiary. Income and expenses of a subsidiary acquired or disposed of during the year are included in the consolidated Statement of Profit and Loss from the date the Holding Company, directly or indirectly, gains control until the date when the Holding Company, directly or indirectly, ceases to control the subsidiary.

The consolidated financial statements of the Group combine financial statements of the Holding Company and its subsidiaries line-by-line by adding together the like items of assets, liabilities, income and expenses. All intra-group assets, liabilities, income, expenses and unrealised profits/losses on intra-group transactions are eliminated on consolidation. The accounting policies of subsidiaries have been harmonised to ensure the consistency with the policies adopted by the Holding Company.

The consolidated financial statements have been presented to the extent possible, in the same manner as Holding Company's standalone financial statements. Profit or loss and other comprehensive income are attributed to the owners of the Holding Company and to the non-controlling interests and have been shown separately in the financial statements.

Non-controlling interests represent that part of the total comprehensive income and net assets of subsidiaries attributable to interest which is not owned, directly or indirectly, by the Holding Company.

Use of estimate and judgements

The preparation of financial statements in conformity with Ind AS requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions and historical experience, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods. Therefore, actual results could differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is 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.

This note provides an overview of the areas that involved a higher degree of judgement or complexity, and of items which are more likely to be materially adjusted due to estimates and assumptions turning out to be different than those originally assessed. Detailed information about each of these estimates and judgements is included in relevant notes together with information about the basis of calculation for each affected line item in the financial statements.

Fair value measurement of financial instruments

Defined benefit plans

The cost of the defined benefit gratuity plan and the present value of the gratuity obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the

determination of the discount rate, future salary increases and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

The parameter most subject to change is the discount rate. In determining the appropriate discount rate for plans operated in India, the management considers the interest rates of government bonds in currencies consistent with the currencies of the post-employment benefit obligation.

The mortality rate is based on publicly available mortality tables for the specific countries. Those mortality tables tend to change only at interval in response to demographic changes. Future salary increases and gratuity increases are based on expected future inflation rates, seniority, promotion and other relevant factors, such as supply and demand in the employment market.

Also refer Note 33.

Share based payment

The Group initially measures the cost of equity-settled transactions with employees using option pricing models to determine the fair value on grant date. The management also requires to determine the most appropriate inputs to the valuation model including the expected life of the share option, volatility and dividend yield and making assumptions about them.

With respect to founders' incentive, management has determined that non-market performance condition (occurrence of qualifying event) that would trigger vesting of equity settled share based payment arrangement is not probable as at the balance sheet date. Accordingly, no expense in respect of that share based payment expense has been recognised during the year. Also refer Note 25 and 34.

Lease term

The Group determines the lease term as the non-cancellable period of a lease adjusted with any option to extend or terminate the lease, if the use of such option is reasonably certain. In evaluating the lease term, the Group considers factors such as any significant leasehold improvements undertaken over the lease term, costs relating to the termination of the lease and the importance of the underlying asset to Group's operations taking into account the location of the underlying asset and the availability of suitable alternatives. Also refer note 32.

Taxes

Significant management judgement is required to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and the level of future taxable profits together with future tax planning strategies.

Estimates and judgements are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Group and that are believed to be reasonable under the circumstances. Also refer note 31.

Summary of significant accounting policies

Current versus non-current classification

The Group presents assets and liabilities in Balance Sheet based on current/non-current classification. An asset is classified as current when it is:

Expected to be realised or intended to be sold or consumed in normal operating cycle

Held primarily for the purpose of trading

Expected to be realised within twelve months after the reporting period, or

Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is classified as current when:

It is expected to be settled in normal operating cycle

It is held primarily for the purpose of trading

It is due to be settled within twelve months after the reporting period, or

There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

The Group classifies all other liabilities as non-current.

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

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

Fair value measurements and hierarchy

The Group measures financial instruments, such as investments and derivatives at fair value at each Balance Sheet date.

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 measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

(a) In the principal market for the asset or liability; or

(b) In the absence of a principal market, in the most advantageous market for the asset or liability.

The principal or the most advantageous market must be accessible by the Group.

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 best economic interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use, or by selling it to another market participant that would use the asset in its highest and best use. The Group uses valuation techniques that are appropriate in the circumstances, and for which sufficient data are available to measure the fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy based on its nature, characteristics and risks

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date;

Level 2 inputs are inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly; and

Level 3 inputs are unobservable inputs for the asset or liability.

For assets and liabilities that are recognised in the financial statements on a recurring basis, the Group determines whether transfers have occurred between levels in the hierarchy by re-assessing categorization (based on the lowest level of input that is significant to the fair value measurement as a whole) at the end of each reporting period.

Employee benefits

Short-term employee benefits

Short-term employee benefits are recognised as an expense on accrual basis.

Defined contribution plan

The Group makes defined contribution to the Government Employee Provident Fund which are recognised in the Statement of Profit and Loss, on accrual basis. The Group recognises contribution payable to the provident fund scheme as an expense, when an employee renders the related service. The Group has no obligation, other than the contribution payable to the provident fund.

Defined benefit plan

The Holding Company operates a defined benefit gratuity plan in India. The Holding Company's liabilities under The Payment of Gratuity Act, 1972 are determined on the basis of actuarial valuation made at the end of each financial year using the projected unit credit method.

An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

The parameter most subject to change is the discount rate. In determining the appropriate discount rate for plans operated in India, the management considers the interest rates of government bonds in currencies consistent with the currencies of the post-employment benefit obligation.

The mortality rate is based on publicly available mortality tables for the specific countries. Those mortality tables tend to change only at interval in response to demographic changes. Future salary increases and gratuity increases are based on expected future inflation rates, seniority, promotion and other relevant factors, such as supply and demand in the employment market.

This cost is included in the 'Employee benefits expense' in the Statement of Profit and Loss. Re-measurement gains or losses and return on plan assets (excluding amounts included in net Interest on the net defined benefit liability) arising from changes in actuarial assumptions are recognised in the period in which they occur, directly in OCI. These are presented as re-measurement gains or losses on defined benefit plans under other comprehensive income in other equity. Remeasurements gains or losses are not reclassified subsequently to the Statement of Profit and Loss.

Employees' end-of-service benefit

The foreign subsidiary (Urbanclap Technologies DMCC) provides end of service benefits to its employees in accordance with UAE Labour Law. The entitlement to these benefits is usually based upon the employees' final salary and length of service, subject to the completion of a minimum service period as stipulated in the Labour Laws. The expected costs of these benefits are accrued over the period of employment. The provision relating to end of service benefits is classified as a non-current liability.

Compensated absences

The employees of the Group are entitled to compensated absences. The employees can carry forward a portion of the unutilised accumulating compensated absences and utilise it in future periods or receive cash at retirement or termination of employment. The Group records an obligation for compensated absences in the period in which the employee renders the services that increases this entitlement. The Group measures the expected cost of compensated absences as the additional amount that the Group expects to pay as a result of the unused entitlement that has accumulated at the end of the reporting period. The Group recognises accumulated compensated absences based on actuarial valuation in the Statement of Profit and Loss. The Group presents the entire leave as a current liability in the Balance Sheet, since it does not have any unconditional right to defer its settlement for twelve months after the reporting date.

Revenue recognition

Revenue from contracts with customers is recognised when control of the services/goods are transferred to the customer at an amount that reflects the consideration to which the Group expects to be entitled in exchange for those services and excluding taxes or duties collected on behalf of the government.

Commission income

The Group acts as an agent between service professional and an end customer and earns commission as its revenue. Commission Income is recognised net of discounts, rebates and any other incentive provided to the end customer.

Revenue from sale of services is recognized upon successful completion of services as per agreement, such revenue is recognized at point in time.

Revenue from subscription (from end Customer and from service professional) is recognised over the subscription period.

A contract liability is recognised on account of unsettled advances received from /due to end Customer and service professional for subscription.

Sale of services

The Group recognises revenue from these services as they are provided on the basis as per the contractual terms prescribed under master service agreement entered with customer.

The Group provide pest control services to customer and recognize revenue when service is delivered.

Sale of goods

The Group sells products to the service professionals which are used by the service professional for rendering services on the platform. The Group also sells products to the end-customers for their consumption under 'Single Brand Retail Trading' (SBRT) route. Revenue from sale of goods is recognised at a point in time i.e. when control of goods are transferred to the service professional or end-customers. Revenue is measured at the fair value of the consideration received or receivable net of returns and allowances, trade discounts and volume rebates, taking into account contractually defined terms of payment excluding taxes or duties collected on behalf of the government. The Group has used a practical expedient as permitted under para 63 of Ind AS 115.

Discounts, wallet balance, credits and other incentives

The Group periodically provides incentive offers to the end customers. These promotions are generally in the nature of discount coupons, cash credits, wallet balance etc. which are to be applied against the transaction price. These incentive offers are recorded as reduction in commission revenue on a transaction by transaction basis. Discounts in excess of revenue earned from the end customer at an individual transaction level are recorded as Marketing Expenses.

Credit expiry revenue

Wallet balance maintained by service professionals as per the agreed terms, on expiry is recorded as revenue in the books of the Group.

Interest income

Interest income on all debt instruments is measured either at amortised cost. Interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset. When calculating the EIR, the Group estimates the expected cash flows by considering all the contractual terms of the financial instrument. Interest income is included in other income in the Statement of Profit and Loss.

Government grants

Government grants are recognised where there is a reasonable assurance that the grant will be received and all attached conditions will be complied with.

When the grant relates to an expense item, it is recognised as income on a systematic basis over the periods that the related costs, for which it is intended to compensate, are expensed.

Share-based payments

Employees of the Group receive remuneration in the form of equity-settled instruments for rendering services over a defined vesting period. Equity-settled share-based payments to employees and others providing similar services are measured at the fair value of the equity instruments at the grant date using an appropriate valuation model.

The Holding Company has Employee Stock Option Plan (ESOP) for eligible employees of the Group which entitles the employee to receive equity instruments of the Holding Company, provided the specified vesting conditions are met and is classified as 'Equity-settled share-based payments'.

The fair value determined at the grant date of the equity-settled share-based payments is expensed over the vesting period on a straight line basis, based on the Holding Company's estimate of equity instruments that will eventually vest, with a corresponding increase in equity. At the end of each reporting period, the Holding Company revises its estimate of the number of equity instruments expected to vest. The impact of the revision of the original estimates, if any, is recognised in Statement of Profit or Loss such that the cumulative expense reflects the revised estimate, with a corresponding adjustment to the equity-settled employee benefits reserve.

No expense is recognised for awards that do not ultimately vest because non-market performance and/ or service conditions have not been met.

The dilutive effect of outstanding options is reflected as additional share dilution in the computation of diluted earnings per share.

Leases

The Group's lease asset classes primarily consist of leases for buildings. At inception of a contract, the Group assesses whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At inception or on reassessment of a contract that contains a lease component, the Group allocates the consideration in the contract to each lease component on the basis of their relative stand-alone prices.

Right-of-use assets

Right-of-use assets are measured at cost comprising the following:

- the amount of the initial measurement of lease liability
- any lease payments made at or before the commencement date less any lease incentives received
- any initial direct costs, and
- restoration costs.

The right-of-use assets is subsequently measured at cost less any accumulated depreciation, accumulated impairment losses, if any and adjusted for any re measurement of the lease liability. The right-of-use asset is depreciated from the commencement date on a straight-line basis over the shorter of the lease term and useful life of the underlying asset. Right-of-use assets are tested for impairment whenever there is any indication that their carrying amounts may not be recoverable. Impairment loss, if any, is recognised in the Statement of Profit and Loss.

Lease liabilities

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

Lease payments included in the measurement of the lease liability comprise of fixed payments, including in-substance fixed payments. The lease liabilities are measured at amortised cost using the effective interest method.

In addition, the carrying amount of lease liabilities is re-measured if there is a modification arising due to change in the lease term, change in the lease payments or a change in the assessment of an option to purchase the underlying asset. when the lease liability is re-measured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

The Group presents right-of-use assets that do not meet the definition of investment property, and lease liabilities, separately in the Balance Sheet.

Short-term leases and leases of low value assets The Group applies the short-term lease recognition exemption to its short-term leases (i.e., those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). It also applies the lease of low-value assets recognition exemption to leases that are considered to be low value. Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.

Taxes

Income tax expense represents the sum of the tax currently payable and deferred tax.

Current tax

Current Tax payable is based on taxable profit for the year. Taxable profit differs from profit before tax as reported in the Statement of Profit and Loss because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Group's current tax is calculated using tax rates that have been enacted or substantially enacted by the end of the reporting period.

The management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation and establishes provisions where appropriate.

Deferred tax

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. Such deferred tax assets and liabilities are not recognised if the temporary difference arises from the initial recognition (other than in a business combination) of assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled, based on tax rates and tax laws that have been enacted or substantively enacted at the reporting date.

Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

Current tax and deferred tax relating to items recognised outside the Statement of Profit and Loss are recognised outside the Statement of Profit and Loss (either in OCI or in equity). Current tax and deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

Earnings per share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting preference dividends and attributable taxes) by the weighted average number of equity shares outstanding during the period.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

Foreign currency transactions, balances and translations

Transactions in foreign currency are recorded applying the exchange rate at the date of transaction. Monetary assets and liabilities denominated in foreign currency, remaining unsettled at the end of the year, are translated at the closing exchange rates prevailing on the Balance Sheet date.

Exchange differences arising on settlement or translation of monetary items are recognised in the Statement of Profit and Loss.

Non-monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rates prevailing at the date when the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated. 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 recognised in Other Comprehensive Income (OCI) or the Statement of Profit and Loss are also reclassified in OCI or the Statement of Profit and Loss, respectively).

Property, plant & equipment

Property, plant & equipment are stated in the Balance Sheet at cost less accumulated depreciation and accumulated impairment losses, if any.

Cost includes acquisition cost, taxes, duties, freight, insurance and other incidental expenses incurred for bringing the assets to the working condition required for their intended use.

Depreciation is recognised on a straight-line basis over the estimated useful lives net of residual values. The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis.

Estimated useful lives of the assets are as follows:

Assets category	Estimated useful life
Computers End User Products	3 years
Plant and Machinery *	2 years
Office Equipment	5 Years
Furniture and Fittings	10 years
Computer Server & Network	6 years
Electrical equipment and installation	10 years

*Based on technical evaluation, the management believes that the useful lives as given above best represents the period over which the management expects to use these assets. Hence, the useful lives for these assets is different from the useful lives as described under Part C of Schedule II of The Companies Act, 2013.

Leasehold improvements are depreciated over the shorter of their useful life or the lease term, unless the entity expects to use the assets beyond the lease term.

Based on managements' assessment, items of property, plant and equipment individually costing less than five thousand rupees, are depreciated within one year from the date the asset is ready to use or useful life of class of asset to which these assets belong.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the group and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognised when replaced. All other repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in profit or loss.

Intangible assets

Intangible assets with finite useful lives that are acquired separately are carried at cost less accumulated amortisation and accumulated

impairment losses, if any. Amortisation is recognised on a straight-line basis over their estimated useful lives. The estimated useful lives and amortisation method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis.

Intangible assets are amortised over their estimated useful life on straight line method.

Assets category	Estimated useful life
Software	3 years
Website domain	3 years

An intangible asset is derecognised on disposal, or when no future economic benefits are expected from use or disposal. Gains or losses arising from derecognition of an intangible asset, measured as the difference between the net disposal proceeds and the carrying amount of the asset, and are recognised in profit or loss when the asset is derecognised.

Impairment of tangible and intangible assets other than goodwill

At the end of each reporting period, the Group reviews the carrying amounts of its assets to determine whether there is any indication of impairment based on internal/ external factors. . An impairment loss, if any, is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. Recoverable amount is the higher of fair value less costs of disposal and value in use. 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 for which the estimates of future cash flows have not been adjusted. Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. Impairment losses of continuing operations, including impairment on inventories, are recognised in the Statement of Profit and Loss.

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment at least annually, and whenever there is an indication that the asset may be impaired.

When an impairment loss subsequently reverses, the carrying amount of the asset (or a cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in the Statement of profit or loss.

Inventories

Inventories are valued at lower of cost and net realizable value. Cost is determined using the first-in, first-out (FIFO) method. Net realisable value represents the estimated selling price for inventories in the ordinary course of business less all estimated costs of completion and costs necessary to make the sale.

Cost of inventories comprises all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

Obsolete and defective inventory are duly provided for, basis the management estimates.

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 assets and financial liabilities are recognised when a Group becomes a party to the contractual provisions of the instruments.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss which are recognised immediately in profit or loss.) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognised immediately in profit or loss. Regular way purchase and sale of financial assets are accounted for at trade date.

Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Classification and measurement of financial instruments

Amortised Cost

Debt instruments that meet the following conditions are subsequently measured at amortised cost (except for debt instruments that are designated as at fair value through profit or loss on initial recognition):

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

After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in other income in the profit or loss.

The losses arising from impairment are recognised in the profit or loss. This category generally applies to investment in redeemable preference shares, loans to employees, trade and other receivables.

Fair value through other comprehensive income (FVTOCI)

Debt instruments that meet the following conditions are subsequently measured at FVTOCI (except for debt instruments that are designated as at fair value through profit or loss on initial recognition):

- the asset is held within a business model whose objective is achieved both by collecting contractual cash flows and selling financial assets; and
- the contractual terms of the instrument give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

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

Debt instruments that do not meet the amortised cost criteria or FVTOCI criteria are measured at FVTPL. In addition, debt instruments that meet the amortised cost criteria or the FVTOCI criteria but are designated as at FVTPL are measured at FVTPL.

A financial asset that meets the amortised cost criteria or debt instruments that meet the FVTOCI criteria may be designated as at FVTPL upon initial recognition if such designation eliminates or significantly reduces a measurement or recognition inconsistency that would arise from measuring assets or liabilities or recognising the gains and losses on them on different bases. The Group has not designated any debt instrument as at FVTPL.

Financial assets at FVTPL are measured at fair value at the end of each reporting period, with any gains or losses arising on re-measurement recognised in profit or loss. The net gain or loss recognised in profit or loss incorporates any dividend or interest earned on the financial asset and is included in the 'Other income' line item.

The Group subsequently measures all equity investments at fair value. Where the management has elected to present fair value gains and losses on equity investments in other comprehensive income, there is no subsequent reclassification of fair value gains and losses to profit or loss following the derecognition of the investment. Dividends from such investments are recognised in profit or loss as other income when the Group's right to receive payments is established.

Impairment of financial assets

The Group applies the expected credit loss model for recognising impairment loss on financial assets measured at amortised cost, debt

instruments, trade receivables, other contractual rights to receive cash or other financial asset not designated as at FVTPL.

Expected credit losses are the weighted average of credit losses with the respective risks of default occurring as the weights. Credit loss is the difference between all contractual cash flows that are due to the Group in accordance with the contract and all the cash flows that the Group expects to receive (i.e. all cash shortfalls), discounted at the original effective interest rate (or credit-adjusted effective interest rate for purchased or originated credit-impaired financial assets). The Group estimates cash flows by considering all contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) through the expected life of that financial instrument.

The Group measures the loss allowance for a financial instrument at an amount equal to the lifetime expected credit losses if the credit risk on that financial instrument has increased significantly since initial recognition. If the credit risk on a financial instrument has not increased significantly since initial recognition, the Group measures the loss allowance for that financial instrument at an amount equal to 12-month expected credit losses. 12-month expected credit losses are portion of the life-time expected credit losses and represent the lifetime cash shortfalls that will result if default occurs within the 12 months after the reporting date and thus, are not cash shortfalls that are predicted over the next 12 months.

When making the assessment of whether there has been a significant increase in credit risk since initial recognition, the Group uses the change in the risk of a default occurring over the expected life of the financial instrument instead of the change in the amount of expected credit losses. To make that assessment, the Group compares the risk of a default occurring on the financial instrument as at the reporting date with the risk of a default occurring on the financial instrument as at the date of initial recognition and considers reasonable and supportable information, that is available without undue cost or effort, that is indicative of significant increases in credit risk since initial recognition.

For trade receivables or any contractual right to receive cash or another financial asset that result from transactions that are within the scope of Ind AS 115, the Group always measures the loss allowance at an amount equal to lifetime expected credit losses.

Further, for the purpose of measuring lifetime expected credit loss allowance for trade receivables, the Group has used a practical expedient as permitted under Ind AS 109. This expected credit loss allowance is computed based on a provision matrix which takes into account historical credit loss experience and adjusted for forward-looking information.

De-recognition of financial assets

The Group derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another party.

On de-recognition of a financial asset in its entirety, the difference between the asset's carrying amount and the sum of the consideration received and receivable and the cumulative gain or loss that had been recognised in other comprehensive income and accumulated in equity is recognised in profit or loss if such gain or loss would have otherwise been recognised in profit or loss on disposal of that financial asset.

On de-recognition of a financial asset other than in its entirety (e.g. when the Group retains an option to repurchase part of a transferred asset), the Group allocates the previous carrying amount of the financial asset between the part it continues to recognise under continuing involvement, and the part it no longer recognises on the basis of the relative fair values of those parts on the date of the transfer. The difference between the carrying amount allocated to the part that is no longer recognised and the sum of the consideration received for the part no longer recognised and any cumulative gain or loss allocated to it that had been recognised in other comprehensive income is recognised in profit or loss if such gain or loss would have otherwise been recognised in profit or loss on disposal of that financial asset. A cumulative gain or loss that had been recognised in other comprehensive income is allocated between the part that continues to be recognised and the part that is no longer recognised on the basis of the relative fair values of those parts.

Financial liabilities and equity instruments

Debt and equity instruments issued by an entity are classified as either financial liabilities or as equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument

Equity instruments

An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity instruments issued by the Group are recognised at the proceeds received, net of direct issue costs.

Financial liabilities

All financial liabilities are subsequently measured at amortised cost using the effective interest method or at FVTPL.

Financial liabilities are classified as at FVTPL when the financial liability is held for trading or it is designated as at FVTPL.

A financial liability is classified as held for trading if:

- it has been incurred principally for the purpose of repurchasing it in the near term; or
- on initial recognition it is part of a portfolio of identified financial instruments that the Group manages together and has a recent actual pattern of short-term profit-taking; or
- it is a derivative that is not designated and effective as a hedging instrument."

Financial liabilities at FVTPL are stated at fair value, with any gains or losses arising on re-measurement recognised in profit or loss. The net gain or loss recognised in profit or loss incorporates any interest paid on the financial liability and is included in the 'Other income' line item. The net gain or loss arising on embedded derivative (i.e. equity linked interest payments) measured at FVTPL is recognised as 'Finance costs'.

Financial liabilities that are not held-for-trading and are not designated as at FVTPL are measured at amortised cost at the end of subsequent accounting periods. The carrying amounts of financial liabilities that are subsequently measured at amortised cost are determined based on the effective interest method. Interest expense that is not capitalised as part of costs of an asset is included in the 'Finance costs' line item.

Effective interest (EIR) method

EIR is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The EIR is the rate that exactly discounts estimated future cash payments (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial liability, or (where appropriate) a shorter period, to the net carrying amount on initial recognition.

De-recognition of financial liabilities

The Group derecognises financial liabilities when, and only when, the Group's obligations are discharged, cancelled or have expired. An exchange between with a lender of debt instruments with substantially different terms is accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability. Similarly, a substantial modification of the terms of an existing financial liability (whether or not attributable to the financial difficulty of the debtor) is accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable is recognised in profit or loss.

Offsetting of financial instruments

Financial assets and liabilities are offset and the net amount is reported in the Balance Sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

Provisions and contingent liabilities

Provisions

Provisions are recognised when the Group has a present obligation (legal or constructive) as a result of a past event, it is probable that the Group will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognised 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 a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material).

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

Contingent liabilities

A contingent liability is possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Group or a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognised because it cannot be measured reliably.

The Group does not recognise a contingent liability but discloses its existence in the financial statements.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, demand deposits with banks, other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Statement of cash flow

Cash flows are reported using the indirect method, whereby 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 Group are segregated.

Trade receivables

Trade receivables are amounts due from customers for goods sold or services performed in the ordinary course of business. Trade receivables are recognized initially at the amount of consideration that is unconditional unless they contain significant financing component, when they are recognized at fair value. The Group holds the trade receivables with the objective to collect the contractual cash flows and therefore measures them subsequently at amortized cost using the effective interest method, less loss allowance.

Trade and other payables

These amounts represent liabilities for goods and services provided to the Group prior to the end of financial year which are unpaid. Trade and other payables are presented as current liabilities unless payment is not due within 12 months after the reporting period. They are recognised initially at their fair value and subsequently measured at amortised cost using the effective interest method.

Segment reporting

Operating segments are those components of the business whose operating results are regularly reviewed by the chief operating decision making body (CODM) in the Group to make decisions for performance assessment and resource allocation.

The reporting of segment information is the same as provided to the management for the purpose of the performance assessment and resource allocation to the segments.

The board of directors of the Group has been identified as being the chief operating decision maker.

Segment accounting policies are in line with the accounting policies of the Group. In addition, the following specific accounting policies have been followed for segment reporting:

Revenue and Expenses have been identified to a segment on the basis of relationship to operating activities of the segment. Revenue and Expenses which relate to enterprise as a whole and are not allocable to a segment on reasonable basis have been disclosed as "Unallocable".

Segment Assets and Segment Liabilities represent Assets and Liabilities in respective segments. Investments, tax related assets and other assets and liabilities that cannot be allocated to a segment on reasonable basis have been disclosed as "Unallocable".

Segment non-cash expenses forming part of segment expenses includes the fair value of the employee stock options which is accounted as employee compensation cost and is allocated to the segment.

Also refer Note 41 regarding details about segments.

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

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

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

Classes of property, plant and equipment [Axis]	Buildings [Member]		Other building [Member]	
	Owned and leased assets [Member]		Owned and leased assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
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 Lakhs of INR

Classes of property, plant and equipment [Axis]	Other building [Member]			
	Assets held under lease [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight Line Method	Straight Line Method	NA	NA
Useful lives or depreciation rates, property, plant and equipment	over the shorter of the lease term and useful life of the underlying asset	over the shorter of the lease term and useful life of the underlying asset	NA	NA
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 Lakhs of INR

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]		Other plant and equipment [Member]	
	Owned and leased assets [Member]		Owned and leased assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
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 Lakhs of INR

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
	Assets held under lease [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	NA	NA	Straight Line Method	Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	NA	NA	2 years	2 years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table]

..(5)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
	Owned and leased assets [Member]		Assets held under lease [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	NA	NA
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	NA	NA
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table]

..(6)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]		Office equipment [Member]	
	Owned assets [Member]		Owned and leased assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight Line Method	Straight Line Method	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	10 years	10 years	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table]

..(7)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
	Assets held under lease [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	NA	NA	Straight Line Method	Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	NA	NA	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]

..(8)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Owned and leased assets [Member]		Assets held under lease [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	NA	NA
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	NA	NA
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table]

..(9)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]		Leasehold improvements [Member]	
	Owned assets [Member]		Owned and leased assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight Line Method	Straight Line Method	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	6 years	6 years	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table]

..(10)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
	Assets held under lease [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	NA	NA	Straight Line Method	Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	NA	NA	over the shorter of their useful life or the lease term, unless the entity expects to use the assets beyond the lease term.	over the shorter of their useful life or the lease term, unless the entity expects to use the assets beyond the lease term.
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table]

..(11)

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

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

Disclosure of additional information about property plant and equipment [Table]

..(12)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
	Assets held under lease [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	NA	NA	Straight Line Method	Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	NA	NA	10 years	10 years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of detailed information about property, plant and equipment [Table]

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			2,329.21	1,173.61
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			796.43	3,040.37
Total disposals and retirements, property, plant and equipment			796.43	3,040.37
Total increase (decrease) in property, plant and equipment			1,532.78	-1,866.76
Property, plant and equipment at end of period	(A) 8,603.74	(B) 9,116.41	14,456.45	12,923.67

Footnotes

(A) Property, plant and equipment : 1345.02 Right-of-use assets : 7258.72

(B) Property, plant and equipment : 924.1 Right-of-use assets : 8192.31

Disclosure of detailed information about property, plant and equipment [Table]

..(2)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		2,762.7	2,541.23	
Total Depreciation property plant and equipment		2,762.7	2,541.23	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		717.25	962.98	
Total disposals and retirements, property, plant and equipment		717.25	962.98	
Total increase (decrease) in property, plant and equipment		2,045.45	1,578.25	
Property, plant and equipment at end of period	14,790.43	5,852.71	3,807.26	2,229.01

Disclosure of detailed information about property, plant and equipment [Table]

..(3)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1,415.87	667.85		1,415.87
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-2,280.62	-2,237.92		
Total Depreciation property plant and equipment	-2,280.62	-2,237.92		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	68.84	2,015.82		721.74
Total disposals and retirements, property, plant and equipment	68.84	2,015.82		721.74
Total increase (decrease) in property, plant and equipment	-933.59	-3,585.89		694.13
Property, plant and equipment at end of period	7,258.72	8,192.31	11,778.2	12,090.31

Disclosure of detailed information about property, plant and equipment [Table]

..(4)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	667.85			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			2,280.62	2,237.92
Total Depreciation property plant and equipment			2,280.62	2,237.92
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	2,901.43		652.9	885.61
Total disposals and retirements, property, plant and equipment	2,901.43		652.9	885.61
Total increase (decrease) in property, plant and equipment	-2,233.58		1,627.72	1,352.31
Property, plant and equipment at end of period	11,396.18	13,629.76	4,831.59	3,203.87

Disclosure of detailed information about property, plant and equipment [Table]

..(5)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			
	Owned and leased assets [Member]	Assets held under lease [Member]		
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]	Gross carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		1,415.87	667.85	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		721.74	2,901.43	
Total disposals and retirements, property, plant and equipment		721.74	2,901.43	
Total increase (decrease) in property, plant and equipment		694.13	-2,233.58	
Property, plant and equipment at end of period	1,851.56	12,090.31	11,396.18	13,629.76

Disclosure of detailed information about property, plant and equipment [Table]

..(6)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			Other building [Member]
	Assets held under lease [Member]			Owned and leased assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				1,415.87
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	2,280.62	2,237.92		-2,280.62
Total Depreciation property plant and equipment	2,280.62	2,237.92		-2,280.62
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	652.9	885.61		68.84
Total disposals and retirements, property, plant and equipment	652.9	885.61		68.84
Total increase (decrease) in property, plant and equipment	1,627.72	1,352.31		-933.59
Property, plant and equipment at end of period	4,831.59	3,203.87	1,851.56	7,258.72

Disclosure of detailed information about property, plant and equipment [Table]

..(7)

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

Classes of property, plant and equipment [Axis]	Other building [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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	667.85		1,415.87	667.85
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-2,237.92			
Total Depreciation property plant and equipment	-2,237.92			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	2,015.82		721.74	2,901.43
Total disposals and retirements, property, plant and equipment	2,015.82		721.74	2,901.43
Total increase (decrease) in property, plant and equipment	-3,585.89		694.13	-2,233.58
Property, plant and equipment at end of period	8,192.31	11,778.2	12,090.31	11,396.18

Disclosure of detailed information about property, plant and equipment [Table]

..(8)

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

Classes of property, plant and equipment [Axis]	Other building [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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		2,280.62	2,237.92	
Total Depreciation property plant and equipment		2,280.62	2,237.92	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		652.9	885.61	
Total disposals and retirements, property, plant and equipment		652.9	885.61	
Total increase (decrease) in property, plant and equipment		1,627.72	1,352.31	
Property, plant and equipment at end of period	13,629.76	4,831.59	3,203.87	1,851.56

Disclosure of detailed information about property, plant and equipment [Table]

..(9)

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

Classes of property, plant and equipment [Axis]	Other building [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1,415.87	667.85		1,415.87
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-2,280.62	-2,237.92		
Total Depreciation property plant and equipment	-2,280.62	-2,237.92		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	68.84	2,015.82		721.74
Total disposals and retirements, property, plant and equipment	68.84	2,015.82		721.74
Total increase (decrease) in property, plant and equipment	-933.59	-3,585.89		694.13
Property, plant and equipment at end of period	7,258.72	8,192.31	11,778.2	12,090.31

Disclosure of detailed information about property, plant and equipment [Table]

..(10)

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

Classes of property, plant and equipment [Axis]	Other building [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	667.85			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			2,280.62	2,237.92
Total Depreciation property plant and equipment			2,280.62	2,237.92
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	2,901.43		652.9	885.61
Total disposals and retirements, property, plant and equipment	2,901.43		652.9	885.61
Total increase (decrease) in property, plant and equipment	-2,233.58		1,627.72	1,352.31
Property, plant and equipment at end of period	11,396.18	13,629.76	4,831.59	3,203.87

Disclosure of detailed information about property, plant and equipment [Table]

..(11)

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

Classes of property, plant and equipment [Axis]	Other building [Member]	Plant and equipment [Member]		
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		186.75	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-38.46	0	
Total Depreciation property plant and equipment		-38.46	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		148.29	0	
Property, plant and equipment at end of period	1,851.56	148.29	0	0

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

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

Classes of property, plant and equipment [Axis]	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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	186.75	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				38.46
Total Depreciation property plant and equipment				38.46
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		
Total disposals and retirements, property, plant and equipment	0	0		
Total increase (decrease) in property, plant and equipment	186.75	0		38.46
Property, plant and equipment at end of period	186.75	0	0	38.46

Disclosure of detailed information about property, plant and equipment [Table]

..(13)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
	Owned and leased assets [Member]		Assets held under lease [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0			
Total Depreciation property plant and equipment	0			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	
Total disposals and retirements, property, plant and equipment	0		0	
Total increase (decrease) in property, plant and equipment	0		0	
Property, plant and equipment at end of period	0	0	0	0

Disclosure of detailed information about property, plant and equipment [Table]

..(14)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
	Assets held under lease [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			186.75	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0			
Total Depreciation property plant and equipment	0			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0		186.75	0
Property, plant and equipment at end of period	0	0	186.75	0

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

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
		31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		38.46	0	
Total Depreciation property plant and equipment		38.46	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			0	
Total disposals and retirements, property, plant and equipment			0	
Total increase (decrease) in property, plant and equipment		38.46	0	
Property, plant and equipment at end of period	0	38.46	0	0

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

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	186.75	0		186.75
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-38.46	0		
Total Depreciation property plant and equipment	-38.46	0		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	148.29	0		186.75
Property, plant and equipment at end of period	148.29	0	0	186.75

Disclosure of detailed information about property, plant and equipment [Table]

..(17)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			38.46	0
Total Depreciation property plant and equipment			38.46	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0			0
Total disposals and retirements, property, plant and equipment	0			0
Total increase (decrease) in property, plant and equipment	0		38.46	0
Property, plant and equipment at end of period	0	0	38.46	0

Disclosure of detailed information about property, plant and equipment [Table]

..(18)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
	Owned and leased assets [Member]	Assets held under lease [Member]		
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		Gross carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]		01/04/2020 to 31/03/2021	31/03/2020	
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0		
Total Depreciation property plant and equipment		0		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0		0
Total disposals and retirements, property, plant and equipment		0		0
Total increase (decrease) in property, plant and equipment		0		0
Property, plant and equipment at end of period	0	0	0	0

Disclosure of detailed information about property, plant and equipment [Table]

..(19)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
	Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]		Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]		Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	
	31/03/2020		01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				186.75
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0	-38.46
Total Depreciation property plant and equipment			0	-38.46
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			0	0
Total disposals and retirements, property, plant and equipment			0	0
Total increase (decrease) in property, plant and equipment			0	148.29
Property, plant and equipment at end of period	0	0	0	148.29

Disclosure of detailed information about property, plant and equipment [Table]

..(20)

Unless otherwise specified, all monetary values are in Lakhs 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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		186.75	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0			
Total Depreciation property plant and equipment	0			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0		186.75	0
Property, plant and equipment at end of period	0	0	186.75	0

Disclosure of detailed information about property, plant and equipment [Table]

..(21)

Unless otherwise specified, all monetary values are in Lakhs 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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		38.46	0	
Total Depreciation property plant and equipment		38.46	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			0	
Total disposals and retirements, property, plant and equipment			0	
Total increase (decrease) in property, plant and equipment		38.46	0	
Property, plant and equipment at end of period	0	38.46	0	0

Disclosure of detailed information about property, plant and equipment [Table]

..(22)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	31.9	7.62		31.9
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-6.96	-5.26		
Total Depreciation property plant and equipment	-6.96	-5.26		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.54		
Total disposals and retirements, property, plant and equipment		0.54		
Total increase (decrease) in property, plant and equipment	24.94	1.82		31.9
Property, plant and equipment at end of period	68.62	43.68	41.86	85.39

Disclosure of detailed information about property, plant and equipment [Table]

..(23)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	7.62			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			6.96	5.26
Total Depreciation property plant and equipment			6.96	5.26
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.54			0
Total disposals and retirements, property, plant and equipment	0.54			0
Total increase (decrease) in property, plant and equipment	7.08		6.96	5.26
Property, plant and equipment at end of period	53.49	46.41	16.77	9.81

Disclosure of detailed information about property, plant and equipment [Table]

..(24)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Assets held under lease [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		Gross carrying amount [Member]
	31/03/2020	01/04/2020 to 31/03/2021	31/03/2020	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0		
Total Depreciation property plant and equipment		0		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0		0
Total disposals and retirements, property, plant and equipment		0		0
Total increase (decrease) in property, plant and equipment		0		0
Property, plant and equipment at end of period	4.55	0	0	0

Disclosure of detailed information about property, plant and equipment [Table]

..(25)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
	Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]		Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]		Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	
	31/03/2020		01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				31.9
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0	-6.96
Total Depreciation property plant and equipment			0	-6.96
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			0	
Total disposals and retirements, property, plant and equipment			0	
Total increase (decrease) in property, plant and equipment			0	24.94
Property, plant and equipment at end of period	0	0	0	68.62

Disclosure of detailed information about property, plant and equipment [Table]

..(26)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	7.62		31.9	7.62
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-5.26			
Total Depreciation property plant and equipment	-5.26			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.54			0.54
Total disposals and retirements, property, plant and equipment	0.54			0.54
Total increase (decrease) in property, plant and equipment	1.82		31.9	7.08
Property, plant and equipment at end of period	43.68	41.86	85.39	53.49

Disclosure of detailed information about property, plant and equipment [Table]

..(27)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
		31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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		6.96	5.26	
Total Depreciation property plant and equipment		6.96	5.26	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			0	
Total disposals and retirements, property, plant and equipment			0	
Total increase (decrease) in property, plant and equipment		6.96	5.26	
Property, plant and equipment at end of period	46.41	16.77	9.81	4.55

Disclosure of detailed information about property, plant and equipment [Table]

..(28)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	138.19	27.43		138.19
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-40.28	-29.17		
Total Depreciation property plant and equipment	-40.28	-29.17		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		4.59		
Total disposals and retirements, property, plant and equipment		4.59		
Total increase (decrease) in property, plant and equipment	97.91	-6.33		138.19
Property, plant and equipment at end of period	194.43	96.52	102.85	308.83

Disclosure of detailed information about property, plant and equipment [Table]

..(29)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	27.43			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			40.28	29.17
Total Depreciation property plant and equipment			40.28	29.17
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	4.67			0.08
Total disposals and retirements, property, plant and equipment	4.67			0.08
Total increase (decrease) in property, plant and equipment	22.76		40.28	29.09
Property, plant and equipment at end of period	170.64	147.88	114.4	74.12

Disclosure of detailed information about property, plant and equipment [Table]

..(30)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Assets held under lease [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		Gross carrying amount [Member]
	31/03/2020	01/04/2020 to 31/03/2021	31/03/2020	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0		
Total Depreciation property plant and equipment		0		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0		0
Total disposals and retirements, property, plant and equipment		0		0
Total increase (decrease) in property, plant and equipment		0		0
Property, plant and equipment at end of period	45.03	0	0	0

Disclosure of detailed information about property, plant and equipment [Table]

..(31)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
	Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]		Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]		Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	
	31/03/2020		01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				138.19
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0	-40.28
Total Depreciation property plant and equipment			0	-40.28
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			0	
Total disposals and retirements, property, plant and equipment			0	
Total increase (decrease) in property, plant and equipment			0	97.91
Property, plant and equipment at end of period	0	0	0	194.43

Disclosure of detailed information about property, plant and equipment [Table]

..(32)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	27.43		138.19	27.43
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-29.17			
Total Depreciation property plant and equipment	-29.17			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	4.59			4.67
Total disposals and retirements, property, plant and equipment	4.59			4.67
Total increase (decrease) in property, plant and equipment	-6.33		138.19	22.76
Property, plant and equipment at end of period	96.52	102.85	308.83	170.64

Disclosure of detailed information about property, plant and equipment [Table]

..(33)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
		31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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		40.28	29.17	
Total Depreciation property plant and equipment		40.28	29.17	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			0.08	
Total disposals and retirements, property, plant and equipment			0.08	
Total increase (decrease) in property, plant and equipment		40.28	29.09	
Property, plant and equipment at end of period	147.88	114.4	74.12	45.03

Disclosure of detailed information about property, plant and equipment [Table]

..(34)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	541.17	470.71		541.17
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-385.03	-241.41		
Total Depreciation property plant and equipment	-385.03	-241.41		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	10.34	56.73		74.69
Total disposals and retirements, property, plant and equipment	10.34	56.73		74.69
Total increase (decrease) in property, plant and equipment	145.8	172.57		466.48
Property, plant and equipment at end of period	882.44	736.64	564.07	1,628.44

Disclosure of detailed information about property, plant and equipment [Table]

..(35)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	470.71			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			385.03	241.41
Total Depreciation property plant and equipment			385.03	241.41
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	134.1		64.35	77.37
Total disposals and retirements, property, plant and equipment	134.1		64.35	77.37
Total increase (decrease) in property, plant and equipment	336.61		320.68	164.04
Property, plant and equipment at end of period	1,161.96	825.35	746	425.32

Disclosure of detailed information about property, plant and equipment [Table]

..(36)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Owned and leased assets [Member]	Assets held under lease [Member]		
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		Gross carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]		01/04/2020 to 31/03/2021	31/03/2020	
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0		
Total Depreciation property plant and equipment		0		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0		0
Total disposals and retirements, property, plant and equipment		0		0
Total increase (decrease) in property, plant and equipment		0		0
Property, plant and equipment at end of period	261.28	0	0	0

Disclosure of detailed information about property, plant and equipment [Table]

..(37)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]		Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]		Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	
	31/03/2020		01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				541.17
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0	-385.03
Total Depreciation property plant and equipment			0	-385.03
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			0	10.34
Total disposals and retirements, property, plant and equipment			0	10.34
Total increase (decrease) in property, plant and equipment			0	145.8
Property, plant and equipment at end of period	0	0	0	882.44

Disclosure of detailed information about property, plant and equipment [Table]

..(38)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	470.71		541.17	470.71
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-241.41			
Total Depreciation property plant and equipment	-241.41			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	56.73		74.69	134.1
Total disposals and retirements, property, plant and equipment	56.73		74.69	134.1
Total increase (decrease) in property, plant and equipment	172.57		466.48	336.61
Property, plant and equipment at end of period	736.64	564.07	1,628.44	1,161.96

Disclosure of detailed information about property, plant and equipment [Table]

..(39)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
		31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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		385.03	241.41	
Total Depreciation property plant and equipment		385.03	241.41	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		64.35	77.37	
Total disposals and retirements, property, plant and equipment		64.35	77.37	
Total increase (decrease) in property, plant and equipment		320.68	164.04	
Property, plant and equipment at end of period	825.35	746	425.32	261.28

Disclosure of detailed information about property, plant and equipment [Table]

..(40)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	15.33	0		15.33
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-6.09	-22.21		
Total Depreciation property plant and equipment	-6.09	-22.21		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.08		
Total disposals and retirements, property, plant and equipment		0.08		
Total increase (decrease) in property, plant and equipment	9.24	-22.29		15.33
Property, plant and equipment at end of period	13.62	4.38	26.67	102.01

Disclosure of detailed information about property, plant and equipment [Table]

..(41)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			6.09	22.21
Total Depreciation property plant and equipment			6.09	22.21
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.08			0
Total disposals and retirements, property, plant and equipment	0.08			0
Total increase (decrease) in property, plant and equipment	-0.08		6.09	22.21
Property, plant and equipment at end of period	86.68	86.76	88.39	82.3

Disclosure of detailed information about property, plant and equipment [Table]

..(42)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
	Owned and leased assets [Member]	Assets held under lease [Member]		
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		Gross carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]		01/04/2020 to 31/03/2021	31/03/2020	
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0		
Total Depreciation property plant and equipment		0		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0		0
Total disposals and retirements, property, plant and equipment		0		0
Total increase (decrease) in property, plant and equipment		0		0
Property, plant and equipment at end of period	60.09	0	0	0

Disclosure of detailed information about property, plant and equipment [Table]

..(43)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
	Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]		Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]		Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	
	31/03/2020		01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				15.33
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0	-6.09
Total Depreciation property plant and equipment			0	-6.09
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			0	
Total disposals and retirements, property, plant and equipment			0	
Total increase (decrease) in property, plant and equipment			0	9.24
Property, plant and equipment at end of period	0	0	0	13.62

Disclosure of detailed information about property, plant and equipment [Table]

..(44)

Unless otherwise specified, all monetary values are in Lakhs 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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		15.33	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-22.21			
Total Depreciation property plant and equipment	-22.21			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.08			0.08
Total disposals and retirements, property, plant and equipment	0.08			0.08
Total increase (decrease) in property, plant and equipment	-22.29		15.33	-0.08
Property, plant and equipment at end of period	4.38	26.67	102.01	86.68

Disclosure of detailed information about property, plant and equipment [Table]

..(45)

Unless otherwise specified, all monetary values are in Lakhs 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]		
		31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		6.09	22.21	
Total Depreciation property plant and equipment		6.09	22.21	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			0	
Total disposals and retirements, property, plant and equipment			0	
Total increase (decrease) in property, plant and equipment		6.09	22.21	
Property, plant and equipment at end of period	86.76	88.39	82.3	60.09

Disclosure of detailed information about property, plant and equipment [Table]

..(46)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-5.26	-5.26		
Total Depreciation property plant and equipment	-5.26	-5.26		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		-0.37		
Total disposals and retirements, property, plant and equipment		-0.37		
Total increase (decrease) in property, plant and equipment	-5.26	-4.89		0
Property, plant and equipment at end of period	37.62	42.88	47.77	54.72

Disclosure of detailed information about property, plant and equipment [Table]

..(47)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			5.26	5.26
Total Depreciation property plant and equipment			5.26	5.26
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	-0.45			-0.08
Total disposals and retirements, property, plant and equipment	-0.45			-0.08
Total increase (decrease) in property, plant and equipment	0.45		5.26	5.34
Property, plant and equipment at end of period	54.72	54.27	17.1	11.84

Disclosure of detailed information about property, plant and equipment [Table]

..(48)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
	Owned and leased assets [Member]	Assets held under lease [Member]		
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]	Gross carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			0	
Total disposals and retirements, property, plant and equipment			0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	6.5	0	0	0

Disclosure of detailed information about property, plant and equipment [Table]

..(49)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
	Assets held under lease [Member]			Owned assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Gross carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Total increase (decrease) in property, plant and equipment	0	0		0
Property, plant and equipment at end of period	0	0	0	54.72

Disclosure of detailed information about property, plant and equipment [Table]

..(50)

Unless otherwise specified, all monetary values are in Lakhs 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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			5.26	5.26
Total Depreciation property plant and equipment			5.26	5.26
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	-0.45			-0.08
Total disposals and retirements, property, plant and equipment	-0.45			-0.08
Total increase (decrease) in property, plant and equipment	0.45		5.26	5.34
Property, plant and equipment at end of period	54.72	54.27	17.1	11.84

Disclosure of detailed information about property, plant and equipment [Table]**..(51)**

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]	Other property, plant and equipment, others [Member]		
	Owned assets [Member]	Owned and leased assets [Member]		
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others		Refer to child member	Refer to child member	
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
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-5.26	-5.26	
Total Depreciation property plant and equipment		-5.26	-5.26	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			-0.37	
Total disposals and retirements, property, plant and equipment			-0.37	
Total increase (decrease) in property, plant and equipment		-5.26	-4.89	
Property, plant and equipment at end of period	6.5	37.62	42.88	47.77

Disclosure of detailed information about property, plant and equipment [Table]

..(52)

Unless otherwise specified, all monetary values are in Lakhs 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 and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Refer to child member	Refer to child member		Refer to child member
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	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				5.26
Total Depreciation property plant and equipment				5.26
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			-0.45	
Total disposals and retirements, property, plant and equipment			-0.45	
Total increase (decrease) in property, plant and equipment	0	0.45		5.26
Property, plant and equipment at end of period	54.72	54.72	54.27	17.1

Disclosure of detailed information about property, plant and equipment [Table]

..(53)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
	Owned and leased assets [Member]		Assets held under lease [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Refer to child member		NA	NA
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
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		5.26		
Total Depreciation property plant and equipment		5.26		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		-0.08		0
Total disposals and retirements, property, plant and equipment		-0.08		0
Total increase (decrease) in property, plant and equipment		5.34		0
Property, plant and equipment at end of period		11.84	6.5	0

Disclosure of detailed information about property, plant and equipment [Table]

..(54)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
	Carrying amount [Member]	Assets held under lease [Member]		
Sub classes of property, plant and equipment [Axis]		Gross carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others		NA	NA	
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
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment				0
Total disposals and retirements, property, plant and equipment				0
Total increase (decrease) in property, plant and equipment			0	0
Property, plant and equipment at end of period	0	0	0	0

Disclosure of detailed information about property, plant and equipment [Table]

..(55)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
	Assets held under lease [Member]			Owned assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	NA	NA		Electrical installation
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				-5.26
Total Depreciation property plant and equipment				-5.26
Total increase (decrease) in property, plant and equipment	0	0		-5.26
Property, plant and equipment at end of period	0	0	0	37.62

Disclosure of detailed information about property, plant and equipment [Table]

..(56)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Electrical installation		Electrical installation	Electrical installation
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
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-5.26			
Total Depreciation property plant and equipment	-5.26			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	-0.37			-0.45
Total disposals and retirements, property, plant and equipment	-0.37			-0.45
Total increase (decrease) in property, plant and equipment	-4.89		0	0.45
Property, plant and equipment at end of period	42.88	47.77	54.72	54.72

Disclosure of detailed information about property, plant and equipment [Table]

..(57)

Unless otherwise specified, all monetary values are in Lakhs 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]		
		31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others		Electrical installation	Electrical installation	
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		5.26	5.26	
Total Depreciation property plant and equipment		5.26	5.26	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			-0.08	
Total disposals and retirements, property, plant and equipment			-0.08	
Total increase (decrease) in property, plant and equipment		5.26	5.34	
Property, plant and equipment at end of period	54.27	17.1	11.84	6.5

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

	01/04/2021 to 31/03/2022
Disclosure of property, plant and equipment [TextBlock]	Textual information (10) [See below]
Disclosure of detailed information about property, plant and equipment [TextBlock]	

Textual information (10)

Disclosure of property, plant and equipment [Text Block]

3(a) Property, plant and equipment	Computers (End User Devices)	Computers (Servers & Networks)	Electrical installation	Plant and machinery
As at 1 April, 2020	684.04	141.31	54.27	-
Additions	466.31	4.40	-	-
Disposals/Adjustment	(135.24)	1.14	0.45	-
As at 31 March, 2021	1,015.11	146.85	54.72	-
Additions	532.78	8.39	-	186.75
Disposals/Adjustment	(74.69)	-	-	-
As at 31 March, 2022	1,473.20	155.24	54.72	186.75
Accumulated depreciation				
As at 1 April, 2020	235.74	25.54	6.50	-
Charge for the year	216.14	25.27	5.26	-
Disposals/Adjustment	(78.84)	1.47	0.08	-
As at 31 March, 2021	373.04	52.28	11.84	-
Charge for the year	360.20	24.83	5.26	38.46
Disposals/Adjustment	(64.35)	-	-	-
As at 31 March, 2022	668.89	77.11	17.10	38.46
Net book value				
As at 31 March, 2021	642.07	94.57	42.88	-
As at 31 March, 2022	804.31	78.13	37.62	148.29
	Furniture and fittings	Office equipment	Leasehold improvement	Total
As at 1 April, 2020	46.41	147.88	86.76	1,160.67
Additions	7.62	27.43	-	505.76
Disposals/Adjustment	(0.54)	(4.67)	(0.08)	(138.94)
As at 31 March, 2021	53.49	170.64	86.68	1,527.49
Additions	31.90	138.19	15.33	913.34
Disposals/Adjustment	-	-	-	(74.69)
As at 31 March, 2022	85.39	308.83	102.01	2,366.14
Accumulated depreciation				
As at 1 April, 2020	4.55	45.03	60.09	377.45
Charge for the year	5.26	29.17	22.21	303.31
Disposals/Adjustment	-	(0.08)	-	(77.37)
As at 31 March, 2021	9.81	74.12	82.30	603.39
Charge for the year	6.96	40.28	6.09	482.08
Disposals/Adjustment	-	-	-	(64.35)
As at 31 March, 2022	16.77	114.40	88.39	1,021.12
Net book value				

As at 31 March, 2021	43.68	96.52	4.38	924.10
As at 31 March, 2022	68.62	194.43	13.62	1,345.02

3(b) Right-of-use assets				Rs. in Lakh
		Building		Total
Gross carrying amount				
As at 1 April, 2020		13,629.76		13,629.76
Additions		667.85		667.85
Disposals/adjustments of assets during the year		(2,901.43)		(2,901.43)
As at 31 March, 2021		11,396.18		11,396.18
Additions		1,415.87		1,415.87
Disposals/adjustments of assets during the year		(721.74)		(721.74)
As at 31 March, 2022		12,090.31		12,090.31
Accumulated amortisation				
As at 1 April, 2020		1,851.56		1,851.56
Charge for the year		2,237.92		2,237.92
Disposals/adjustments of amortisation expenses during the year		(885.61)		(885.61)
As at 31 March, 2021		3,203.87		3,203.87
Amortisation expenses during the year		2,280.62		2,280.62
Disposals/adjustments of amortisation expenses during the year		(652.90)		(652.90)
As at 31 March, 2022		4,831.59		4,831.59
Net book value				
As at 31 March, 2021		8,192.31		8,192.31
As at 31 March, 2022		7,258.72		7,258.72

[612100] Notes - Impairment of assets

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

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

[400700] Notes - Investment property

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of investment property [TextBlock]		
Depreciation method, investment property, cost model	Not Applicable	Not Applicable
Useful lives or depreciation rates, investment property, cost model	Not Applicable	Not Applicable

[400900] Notes - Other intangible assets**Disclosure of detailed information about other intangible assets [Table]**

..(1)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
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			36.83	42.86
Disposals and retirements, other intangible assets [Abstract]				
Disposals			0	0
Total Disposals and retirements, Other intangible assets			0	0
Total increase (decrease) in Other intangible assets			36.83	42.86
Other intangible assets at end of period	67.41	69.49	161.59	124.76

Disclosure of detailed information about other intangible assets [Table]

..(2)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]		
		31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
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		38.91	26.91	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Total increase (decrease) in Other intangible assets		38.91	26.91	
Other intangible assets at end of period	81.9	94.18	55.27	28.36

Disclosure of detailed information about other intangible assets [Table]

..(3)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	36.83	42.86		36.83
Amortisation other intangible assets	-38.91	-26.91		
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Total increase (decrease) in Other intangible assets	-2.08	15.95		36.83
Other intangible assets at end of period	67.41	69.49	53.54	161.59

Disclosure of detailed information about other intangible assets [Table]

..(4)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
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	42.86			
Amortisation other intangible assets			38.91	26.91
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Total increase (decrease) in Other intangible assets	42.86		38.91	26.91
Other intangible assets at end of period	124.76	81.9	94.18	55.27

Disclosure of detailed information about other intangible assets [Table]

..(5)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
	Internally generated and other than internally generated intangible assets [Member]	Intangible assets other than internally generated [Member]		
Sub classes of other intangible assets [Axis]				
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		36.83	42.86	
Amortisation other intangible assets		-38.91	-26.91	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Total increase (decrease) in Other intangible assets		-2.08	15.95	
Other intangible assets at end of period	28.36	67.41	69.49	53.54

Disclosure of detailed information about other intangible assets [Table]

..(6)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
	Intangible assets other than internally generated [Member]			Accumulated amortization and impairment [Member]
Sub classes of other intangible assets [Axis]	Gross carrying amount [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	36.83	42.86		
Amortisation other intangible assets				38.91
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Total increase (decrease) in Other intangible assets	36.83	42.86		38.91
Other intangible assets at end of period	161.59	124.76	81.9	94.18

Disclosure of detailed information about other intangible assets [Table]

..(7)

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

Classes of other intangible assets [Axis]	Computer software [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]		
Disclosure of detailed information about other intangible assets [Line items]		
Reconciliation of changes in other intangible assets [Abstract]		
Changes in Other intangible assets [Abstract]		
Amortisation other intangible assets	26.91	
Disposals and retirements, other intangible assets [Abstract]		
Disposals	0	
Total Disposals and retirements, Other intangible assets	0	
Total increase (decrease) in Other intangible assets	26.91	
Other intangible assets at end of period	55.27	28.36

Disclosure of additional information about other intangible assets [Table]

..(1)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Refer to child member	Refer to child member	straight line method	straight line method
Useful lives or amortisation rates, other intangible assets	Refer to child member	Refer to child member	3 years	3 years
Whether other intangible assets are stated at revalued amount	No	No	No	No

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of other intangible assets [TextBlock]	Textual information (11) [See below]	
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

Textual information (11)

Disclosure of other intangible assets [Text Block]

4 Intangible assets	Rs. in Lakh	
	Software	Total
Gross carrying amount		
As at 1 April, 2020	81.90	81.90
Additions	42.86	42.86
Disposals	-	-
As at 31 March, 2021	124.76	124.76
Additions	36.83	36.83
Disposals	-	-
As at 31 March, 2022	161.59	161.59
Accumulated amortisation		
As at 1 April, 2020	28.36	28.36
Amortisation expenses during the year	26.91	26.91
Disposals	-	-
As at 31 March, 2021	55.27	55.27
Amortisation expenses during the year	38.91	38.91
Disposals	-	-
As at 31 March, 2022	94.18	94.18
Net book value		
As at 31 March, 2021	69.49	69.49
As at 31 March, 2022	67.41	67.41

[401000] Notes - Biological assets other than bearer plants

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	Not Applicable	Not Applicable
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	Not Applicable	Not Applicable

[611100] Notes - Financial instruments

Disclosure of financial assets [Table]

..(1)

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

Classes of financial assets [Axis]	Financial assets at fair value, class [Member]		Equity investments [Member]	
	Financial assets, category [Member]		Financial assets, category [Member]	
Categories of financial assets [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	1,66,567.18	52,644.31	92,212.77	37,050.94
Financial assets, at fair value	1,66,567.18	52,644.31	92,212.77	37,050.94
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Refer to child member	Refer to child member

Disclosure of financial assets [Table]

..(2)

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

Classes of financial assets [Axis]	Equity investments [Member]			
	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	1,684.08	4,074.08	1,684.08	4,074.08
Financial assets, at fair value	1,684.08	4,074.08	1,684.08	4,074.08
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Investments	Investments

Disclosure of financial assets [Table]

..(3)

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

Classes of financial assets [Axis]	Equity investments [Member]		Other financial assets at fair value class [Member]	
	Financial assets at amortised cost, category [Member]		Financial assets, category [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	90,528.69	32,976.86	74,354.41	15,593.37
Financial assets, at fair value	90,528.69	32,976.86	74,354.41	15,593.37
Description of other financial assets at fair value class	Investments	Investments	Refer to child member	Refer to child member

Disclosure of financial assets [Table]

..(4)

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

Classes of financial assets [Axis]	Other financial assets at fair value class 1 [Member]			
	Financial assets, category [Member]		Financial assets at fair value through profit or loss, category [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	74,354.41	15,593.37	0	0
Financial assets, at fair value	74,354.41	15,593.37	0	0
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Refer to child member	Refer to child member

Disclosure of financial assets [Table]

..(5)

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

Classes of financial assets [Axis]	Other financial assets at fair value class 1 [Member]			
	Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	74,354.41	15,593.37
Financial assets, at fair value	0	0	74,354.41	15,593.37
Description of other financial assets at fair value class	NA	NA	Trade receivables: 678.4 , Cash and cash equivalents: 2668.09 , Bank balances other than above: 64709.76, Others financial assets: 6298.16	Trade receivables: 307.57 , Cash and cash equivalents: 4582.34 , Bank balances other than above: 8190.25, Others financial assets: 2513.21

Disclosure of financial liabilities [Table]

..(1)

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

Classes of financial liabilities [Axis]	Financial liabilities at fair value, class [Member]			
	Financial liabilities, category [Member]		Financial liabilities at amortised cost, category [Member]	
Categories of financial liabilities [Axis]	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	19,232.29	15,681.51	(A) 19,232.29	(B) 15,681.51
Financial liabilities, at fair value	19,232.29	15,681.51	(C) 19,232.29	(D) 15,681.51

Footnotes

(A) Trade payables : 7672.22 Other financial liabilities : 3529.39 Lease Liabilities : 8030.68

(B) Trade payables : 4826 Other financial liabilities : 2184.41 Lease Liabilities : 8671.1

(C) Trade payables : 7672.22 Other financial liabilities : 3529.39 Lease Liabilities : 8030.68

(D) Trade payables : 4826 Other financial liabilities : 2184.41 Lease Liabilities : 8671.1

[400500] Notes - Current investments**Details of current investments [Table]**

..(1)

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

Classification of current investments [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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			
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Quoted	NA	Quoted	NA
Current investments	1,087.83	0	13,462.74	0
Basis of valuation of current investments	measured at amortised cost	NA	measured at amortised cost	NA
Name of body corporate in whom investment has been made	9.224% Bajaj finance Limited	NA	8.5383% Bajaj finance Limited	NA
Number of shares of current investment made in body corporate	(A) [shares] 100	[shares] 0	(B) [shares] 1,250	[shares] 0

Footnotes

(A) In Units

(B) In Units

Details of current investments [Table]

..(2)

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

Classification of current investments [Axis]	3		4	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	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	NA	Quoted	NA
Current investments	2,571.29	0	2,591.45	0
Basis of valuation of current investments	measured at amortised cost	NA	measured at amortised cost	NA
Name of body corporate in whom investment has been made	5.15% Kotak mahindra prime Limited	NA	5.2264% Kotak mahindra prime Limited	NA
Number of shares of current investment made in body corporate	(A) [shares] 250	[shares] 0	(B) [shares] 250	[shares] 0

Footnotes

(A) In Units

(B) In Units

Details of current investments [Table]

..(3)

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

Classification of current investments [Axis]	5		6	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	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	NA	Quoted	NA
Current investments	2,563.26	0	7,802.81	0
Basis of valuation of current investments	measured at amortised cost	NA	measured at amortised cost	NA
Name of body corporate in whom investment has been made	7.10% Bajaj finance Limited	NA	6.70% National bank for agriculture and rural development	NA
Number of shares of current investment made in body corporate	(A) [shares] 250	[shares] 0	(B) [shares] 750	[shares] 0

Footnotes

(A) In Units

(B) In Units

Details of current investments [Table]

..(4)

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

Classification of current investments [Axis]	7		8	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Other current investments	Other current investments	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	NA	Quoted	Quoted	NA
Current investments	0	976.91	442.64	0
Basis of valuation of current investments	NA	measured at cost	measured at amortised cost	NA
Name of body corporate in whom investment has been made	NA	Kotal Mahindra Investment Limited	Hdb Financial Services Limited	NA
Number of shares of current investment made in body corporate	[shares] 0	(A) [shares] 200	(B) [shares] 33	[shares] 0

Footnotes

(A) In Units

(B) In Units

Details of current investments [Table]

..(5)

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

Classification of current investments [Axis]	9		10	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	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	NA	Quoted	NA
Current investments	657.53	0	10,349.2	0
Basis of valuation of current investments	measured at amortised cost	NA	measured at amortised cost	NA
Name of body corporate in whom investment has been made	Bajaj finance Ltd	NA	TATA capital financial services ltd	NA
Number of shares of current investment made in body corporate	(A) [shares] 49	[shares] 0	(B) [shares] 1,760	[shares] 0

Footnotes

(A) In Units

(B) In Units

Details of current investments [Table]

..(6)

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

Classification of current investments [Axis]	11		12	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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 mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Unquoted	Unquoted	NA	Unquoted
Current investments	664.82	1,179.39	0	2,390.99
Basis of valuation of current investments	measured at fair value through profit or loss	measured at fair value through profit or loss	NA	measured at fair value through profit or loss
Name of body corporate in whom investment has been made	SBI Liquid Fund - Direct - Growth	SBI Liquid Fund - Direct - Growth	NA	HDFC Liquid Fund - Direct - Growth
Number of shares of current investment made in body corporate	(A) [shares] 19,940	(B) [shares] 36,609	[shares] 0	(C) [shares] 59,102

Footnotes

(A) In Units

(B) In Units

(C) In Units

Details of current investments [Table]

..(7)

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

Classification of current investments [Axis]	13		14	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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 mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Unquoted	NA	NA	Unquoted
Current investments	1,019.26	0	0	503.7
Basis of valuation of current investments	measured at fair value through profit or loss	NA	NA	measured at fair value through profit or loss
Name of body corporate in whom investment has been made	Kotak Liquid Scheme - Direct - Growth	NA	NA	ICICI Prudential Liquid Fund -Direct- Growth
Number of shares of current investment made in body corporate	(A) [shares] 23,687	[shares] 0	[shares] 0	(B) [shares] 1,65,291

Footnotes

(A) In Units

(B) In Units

Details of current investments [Table]

..(8)

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

Classification of current investments [Axis]	15		16	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Other current investments	Other current investments	Other current investments	Other current investments
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	NA	Unquoted	NA	Unquoted
Current investments	0	2,000	0	2,000
Basis of valuation of current investments	NA	measured at amortised cost	NA	measured at amortised cost
Name of body corporate in whom investment has been made	NA	4.10% HDFC Ltd 3 Month Cumulative Option	NA	4.30% HDFC Ltd 3 Month Cumulative Option
Number of shares of current investment made in body corporate	[shares] 0	[shares] 0	[shares] 0	[shares] 0

Details of current investments [Table]

..(9)

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

Classification of current investments [Axis]	17		18	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Other current investments	Other current investments	Other current investments	Other current investments
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Unquoted	NA	Unquoted	NA
Current investments	2,500	0	2,500	0
Basis of valuation of current investments	measured at amortised cost	NA	measured at amortised cost	NA
Name of body corporate in whom investment has been made	4.45% Bajaj Finance Ltd 9 Month Cumulative Option	NA	4.50% Bajaj Finance Ltd 12 Month Cumulative Option	NA
Number of shares of current investment made in body corporate	[shares] 0	[shares] 0	[shares] 0	[shares] 0

Details of current investments [Table]

..(10)

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

Classification of current investments [Axis]	19		20	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Other current investments	Other current investments	Other current investments	Other current investments
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	NA	Unquoted	NA	Unquoted
Current investments	0	2,000	0	5,000
Basis of valuation of current investments	NA	measured at amortised cost	NA	measured at amortised cost
Name of body corporate in whom investment has been made	NA	4.55% HDFC Ltd 6 Month Cumulative Option	NA	4.80% HDFC Ltd 6 Month Cumulative Option
Number of shares of current investment made in body corporate	[shares] 0	[shares] 0	[shares] 0	[shares] 0

Details of current investments [Table]

..(11)

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

Classification of current investments [Axis]	21		22	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Other current investments	Other current investments	Other current investments	Other current investments
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	NA	Unquoted	NA	Unquoted
Current investments	0	4,000	0	3,000
Basis of valuation of current investments	NA	measured at amortised cost	NA	measured at amortised cost
Name of body corporate in whom investment has been made	NA	4.90% HDFC Ltd 6 Month Cumulative Option	NA	5.00% Bajaj Finance Ltd 12 Month Cumulative Option
Number of shares of current investment made in body corporate	[shares] 0	[shares] 0	[shares] 0	[shares] 0

Details of current investments [Table]

..(12)

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

Classification of current investments [Axis]	23		24	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Other current investments	Other current investments	Other current investments	Other current investments
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	NA	Unquoted	Unquoted	NA
Current investments	0	2,000	2,000	0
Basis of valuation of current investments	NA	measured at amortised cost	measured at amortised cost	NA
Name of body corporate in whom investment has been made	NA	5.20% Bajaj Finance Ltd 12 Month Cumulative Option	5.05% HDFC Ltd 5 Month Cumulative Option	NA
Number of shares of current investment made in body corporate	[shares] 0	[shares] 0	[shares] 0	[shares] 0

Details of current investments [Table]

..(13)

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

Classification of current investments [Axis]	25		26	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Other current investments	Other current investments	Other current investments	Other current investments
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Unquoted	NA	Unquoted	NA
Current investments	3,000	0	2,000	0
Basis of valuation of current investments	measured at amortised cost	NA	measured at amortised cost	NA
Name of body corporate in whom investment has been made	5.10% Bajaj Finance Ltd 12 Month Cumulative Option	NA	5.15% Bajaj Finance Ltd 12 Month Cumulative Option	NA
Number of shares of current investment made in body corporate	[shares] 0	[shares] 0	[shares] 0	[shares] 0

Details of current investments [Table]

..(14)

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

Classification of current investments [Axis]	27		28	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Other current investments	Other current investments	Other current investments	Other current investments
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Unquoted	NA	Unquoted	NA
Current investments	5,999.98	0	6,000	0
Basis of valuation of current investments	measured at amortised cost	NA	measured at amortised cost	NA
Name of body corporate in whom investment has been made	5.15% LIC Housing Finance Ltd 12 Month Cumulative Option	NA	5.20% HDFC Ltd 12 Month Cumulative Option	NA
Number of shares of current investment made in body corporate	[shares] 0	[shares] 0	[shares] 0	[shares] 0

Details of current investments [Table]

..(15)

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

Classification of current investments [Axis]	29		30	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Other current investments	Other current investments	Other current investments	Other current investments
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Unquoted	NA	Unquoted	NA
Current investments	9,000	0	15,999.96	0
Basis of valuation of current investments	measured at amortised cost	NA	measured at amortised cost	NA
Name of body corporate in whom investment has been made	5.25% HDFC Ltd 12 Month Cumulative Option	NA	5.25% LIC Housing Finance Ltd 12 Month Cumulative Option	NA
Number of shares of current investment made in body corporate	[shares] 0	[shares] 0	[shares] 0	[shares] 0

Details of current investments [Table]

..(16)

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

Classification of current investments [Axis]	31		32	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Other current investments	Other current investments	Other current investments	Other current investments
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	NA	Unquoted	NA	Unquoted
Current investments	0	7,999.97	0	3,999.98
Basis of valuation of current investments	NA	measured at amortised cost	NA	measured at amortised cost
Name of body corporate in whom investment has been made	NA	5.65% LIC Housing Finance Ltd 12 Month Cumulative Option	NA	7.00% LIC Housing Finance Ltd 12 Month Cumulative Option
Number of shares of current investment made in body corporate	[shares] 0	[shares] 0	[shares] 0	[shares] 0

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

	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of notes on current investments explanatory [TextBlock]	Textual information (12) [See below]	
Aggregate amount of quoted current investments	41,528.75	976.91
Market value of quoted current investments	0	0
Aggregate amount of unquoted current investments	50,684.02	36,074.03
Aggregate provision for diminution in value of current investments	0	0

Textual information (12)

Disclosure of notes on current investments explanatory [Text Block]

	As at 31 March, 2022	Rs. in Lakh 31 March, 2021
Financial assets		
5 Investments		
Current assets		
(A) Investment in non-convertible debentures (NCDs) (measured at amortised cost)		
Quoted		
9.224% Bajaj finance Limited (100 units ; 31 March, 2021 - NIL)	1,087.83	-
8.5383% Bajaj finance Limited (1,250 units ; 31 March, 2021 - NIL)	13,462.74	-
5.15% Kotak mahindra prime Limited (250 units ; 31 March, 2021 - NIL)	2,571.29	-
5.2264% Kotak mahindra prime Limited (250 units ; 31 March, 2021 - NIL)	2,591.45	-
7.10% Bajaj finance Limited (250 units ; 31 March, 2021 - NIL)	2,563.26	-
6.70% National bank for agriculture and rural development (750 units ; 31 March, 2021 - NIL)	7,802.81	-
	30,079.38	-
(B) Investment in Commercial Papers (CPs) (measured at amortised cost)		
Quoted		
Kotal Mahindra Investment Limited (Nil; 31 March, 2021 - 200 units)	-	976.91
	-	976.91
(B) Investment in zero coupon bond (ZCBs) (measured at amortised cost)		
Quoted		
Hdb Financial Services Limited (33 units ; 31 March, 2021 - NIL)	442.64	-
Bajaj finance Ltd. (49 units) (49 units ; 31 March, 2021 - NIL)	657.53	-
TATA capital financial services ltd (1,760 units ; 31 March, 2021 - NIL)	10,349.20	-
	11,449.37	-
(C) Investment in mutual Funds (measured at fair value through profit or loss)		
Unquoted		
SBI Liquid Fund - Direct - Growth (19,940 units; 31 March, 2021 - 36,609 units)	664.82	1,179.39
HDFC Liquid Fund - Direct - Growth (NIL; 31 March, 2021 - 59,102 units)	-	2,390.99
Kotak Liquid Scheme - Direct - Growth (23,687 units; 31 March, 2021 - NIL)	1,019.26	-
ICICI Prudential Liquid Fund -Direct- Growth (NIL; 31 March, 2021 - 165,291 units)	-	503.70
	1,684.08	4,074.08
(D) Investment in corporate fixed deposits (measured at amortised cost)		
Unquoted		
4.10% HDFC Ltd 3 Month Cumulative Option	-	2,000.00

4.30% HDFC Ltd 3 Month Cumulative Option	-	2,000.00
4.45% Bajaj Finance Ltd 9 Month Cumulative Option	2,500.00	-
4.50% Bajaj Finance Ltd 12 Month Cumulative Option	2,500.00	-
4.55% HDFC Ltd 6 Month Cumulative Option	-	2,000.00
4.80% HDFC Ltd 6 Month Cumulative Option	-	5,000.00
4.90% HDFC Ltd 6 Month Cumulative Option	-	4,000.00
5.00% Bajaj Finance Ltd 12 Month Cumulative Option	-	3,000.00
5.20% Bajaj Finance Ltd 12 Month Cumulative Option	-	2,000.00
5.05% HDFC Ltd 5 Month Cumulative Option	2,000.00	-
5.10% Bajaj Finance Ltd 12 Month Cumulative Option	3,000.00	-
5.15% Bajaj Finance Ltd 12 Month Cumulative Option	2,000.00	-
5.15% LIC Housing Finance Ltd 12 Month Cumulative Option	5,999.98	-
5.20% HDFC Ltd 12 Month Cumulative Option	6,000.00	-
5.25% HDFC Ltd 12 Month Cumulative Option	9,000.00	-
5.25% LIC Housing Finance Ltd 12 Month Cumulative Option	15,999.96	-
5.65% LIC Housing Finance Ltd 12 Month Cumulative Option	-	7,999.97
7.00% LIC Housing Finance Ltd 12 Month Cumulative Option	-	3,999.98
	48,999.94	31,999.95
Total current investments	92,212.77	37,050.94
(i) Aggregate amount of quoted investments at market value thereof	41,528.75	976.91
(ii) Aggregate amount of unquoted investments	50,684.02	36,074.03

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	-31,511.4	-14,095.01
Net cash flows from (used in) operating activities, discontinued operations	0	0
Net cash flows from (used in) operating activities	-31,511.4	-14,095.01
Net cash flows from (used in) investing activities, continuing operations	-1,08,663.05	11,066.76
Net cash flows from (used in) investing activities, discontinued operations	0	0
Net cash flows from (used in) investing activities	-1,08,663.05	11,066.76
Net cash flows from (used in) financing activities, continuing operations	1,38,260.19	-2,327.07
Net cash flows from (used in) financing activities, discontinued operations	0	0
Net cash flows from (used in) financing activities	1,38,260.19	-2,327.07

[400100] Notes - Equity share capital**Disclosure of classes of equity share capital [Table]**

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Refer to child member
Number of shares authorised	[shares] 2,40,943	[shares] 2,18,330		[shares] 2,40,943
Value of shares authorised	2.40943	2.1833		2.40943
Number of shares issued	[shares] 1,86,263	[shares] 1,68,313		[shares] 1,86,263
Value of shares issued	1.86263	1.68313		1.86263
Number of shares subscribed and fully paid	[shares] 1,53,735	[shares] 1,35,785		[shares] 1,53,735
Value of shares subscribed and fully paid	1.53735	1.35785		1.53735
Number of shares subscribed but not fully paid	[shares] 31,239	[shares] 31,239		[shares] 31,239
Value of shares subscribed but not fully paid	0.31239	0.31239		0.31239
Total number of shares subscribed	[shares] 1,84,974	[shares] 1,67,024		[shares] 1,84,974
Total value of shares subscribed	1.84974	1.67024		1.84974
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 1,84,974	[shares] 1,67,024		[shares] 1,84,974
Value of shares called	1.693545	1.514045		1.693545
Value of shares paid-up	1.693545	1.514045		1.693545
Par value per share				[INR/shares] 1
Amount per share called in case shares not fully called				[INR/shares] 0.5
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 other private placement	[shares] 2,613	[shares] 0		[shares] 2,613
Number of shares issued under employee stock option plan	[shares] 1,786	[shares] 3,410		[shares] 1,786
Number of other issue of shares arising out of conversion of securities	[shares] 13,551	[shares] 0		[shares] 13,551
Total aggregate number of shares issued during period	[shares] 17,950	[shares] 3,410		[shares] 17,950
Decrease in number of shares during period [Abstract]				
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] 17,950	[shares] 3,410		[shares] 17,950
Number of shares outstanding at end of period	[shares] 1,84,974	[shares] 1,67,024	[shares] 1,63,614	[shares] 1,84,974
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of other private placement issue during period	0.02613	0		0.02613
Amount of shares issued under employee stock option plan	0.01786	0.0341		0.01786
Amount of other issue arising out of conversion of securities during period	0.13551	0		0.13551
Total aggregate amount of increase in equity share capital during period	0.1795	0.0341		0.1795

Decrease in equity share capital during period [Abstract]				
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	0.1795	0.0341		0.1795
Equity share capital at end of period	1.693545	1.514045	1.479945	1.693545
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]				
Application money received for allotment of securities and due for refund, interest accrued	0	0		0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Type of share				Refer to child member

Disclosure of classes of equity share capital [Table]

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Refer to child member	
Number of shares authorised	[shares] 2,18,330	
Value of shares authorised	2.1833	
Number of shares issued	[shares] 1,68,313	
Value of shares issued	1.68313	
Number of shares subscribed and fully paid	[shares] 1,35,785	
Value of shares subscribed and fully paid	1.35785	
Number of shares subscribed but not fully paid	[shares] 31,239	
Value of shares subscribed but not fully paid	0.31239	
Total number of shares subscribed	[shares] 1,67,024	
Total value of shares subscribed	1.67024	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 1,67,024	
Value of shares called	1.514045	
Value of shares paid-up	1.514045	
Par value per share	[INR/shares] 1	
Amount per share called in case shares not fully called	[INR/shares] 0.5	
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 other private placement	[shares] 0	
Number of shares issued under employee stock option plan	[shares] 3,410	
Number of other issue of shares arising out of conversion of securities	[shares] 0	
Total aggregate number of shares issued during period	[shares] 3,410	
Decrease in number of shares during period [Abstract]		
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] 3,410	
Number of shares outstanding at end of period	[shares] 1,67,024	[shares] 1,63,614
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Increase in equity share capital during period [Abstract]		
Amount of other private placement issue during period	0	
Amount of shares issued under employee stock option plan	0.0341	
Amount of other issue arising out of conversion of securities during period	0	
Total aggregate amount of increase in equity share capital during period	0.0341	
Decrease in equity share capital during period [Abstract]		
Other decrease in amount of shares	0	
Total decrease in equity share capital during period	0	
Total increase (decrease) in share capital	0.0341	
Equity share capital at end of period	1.514045	1.479945
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]		
Application money received for allotment of securities and due for refund, interest accrued	0	
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	
Type of share	Refer to child member	

Disclosure of shareholding more than five per cent in company [Table]

..(1)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Name of shareholder [Axis]		Shareholder 1 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Type of share	Refer to child member	Refer to child member	Equity Shares	Equity Shares
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Refer to child member	Refer to child member	Equity Shares	Equity Shares
Name of shareholder	Refer to child member	Refer to child member	Abhiraj Singh Bhal	Abhiraj Singh Bhal
Permanent account number of shareholder			ASIPB2625A	ASIPB2625A
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company	[shares] 1,50,591	[shares] 1,51,239	[shares] 50,197	[shares] 50,413
Percentage of shareholding in company	81.42%	90.54%	27.14%	30.18%

Disclosure of shareholding more than five per cent in company [Table]

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 2 [Member]		Shareholder 3 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Name of shareholder	Varun Khaitan	Varun Khaitan	Raghav Chandra	Raghav Chandra
Permanent account number of shareholder	DJMPK8841R	DJMPK8841R	AJKPC7734J	AJKPC7734J
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 50,197	[shares] 50,413	[shares] 50,197	[shares] 50,413
Percentage of shareholding in company	27.14%	30.18%	27.14%	30.18%

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of notes on equity share capital explanatory [TextBlock]	Textual information (13) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of equity share	[pure] 7	[pure] 0
Nature of security on private placement of equity share	Refer notes to consolidated financial statement	Not Applicable

Textual information (13)

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

14 Equity Share Capital

	Equity Authorised Capital (Equity shares of face value of Rs. 1 each)		Equity Issued Capital (Equity shares of face value of Rs. 1 each)	
	Number of shares	Rs. in Lakh	Number of shares	Rs. in Lakh
As at 1 April, 2020	218,330	2.18	164,903	1.65
Increase during the year	-	-	3,410	0.03
As at 31 March, 2021	218,330	2.18	168,313	1.68
Increase during the year	22,613	0.23	17,950	0.18
As at 31 March, 2022	240,943	2.41	186,263	1.86

	Number of shares	Rs. in Lakh
Subscribed Equity Share Capital		
At at 1 April, 2020	163,614	1.64
Shares issued during the year	3,410	0.03
As at 31 March, 2021	167,024	1.67
Shares issued during the year	17,950	0.18
As at 31 March, 2022	184,974	1.85

	Number of shares	Rs. in Lakh
Paid up Equity Share Capital		
At 1 April, 2020	163,614	1.48
Shares issued during the year	3,410	0.03
As at 31 March, 2021	167,024	1.51
Shares issued during the year	17,950	0.18
As at 31 March, 2022	184,974	1.69

Note: 31,239 equity share at paid up value of Rs. 0.5 each

(a) Details of equity shareholders holding more than 5% equity shares in the Holding Company

	As at 31 March, 2022		As at 31 March, 2021	
	Number of shares	% holding	Number of shares	% holding
Equity Shares				
Abhiraj Singh Bhal	50,197	27.14%	50,413	30.18%
Varun Khaitan	50,197	27.14%	50,413	30.18%
Raghav Chandra	50,197	27.14%	50,413	30.18%

The Holding Company has only one class of equity shares having a par value of Rs. 1 per share. Shareholder is eligible for one vote per share held in case of fully paid up shares and upto paid up value in case of partly paid up shares. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation of the Holding Company, the equity shareholders are eligible to receive the remaining assets of the Holding Company after distribution of all preferential amounts, in proportion to their shareholding.

(c) Share options granted under the Holding Company's employee share option plan

Information relating to Holding Company's Employee Option Plan, including details of options issued, exercised and lapsed during the financial year and options outstanding at the end of the reporting period, is set out in Note 34.

[612700] Notes - Income taxes

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

	01/04/2021 to 31/03/2022
Disclosure of income tax [TextBlock]	Textual information (14) [See below]

Textual information (14)

Disclosure of income tax [Text Block]

31 Deferred tax assets (Net)	As at 31 March, 2022	Rs. in Lakh As at 31 March, 2021
Deferred tax relates to the following:		
Deferred tax assets		
Current period losses	6,054.69	4280.60
Brought forward losses	12,049.30	8035.08
Unabsorbed depreciation	292.40	-
Employee benefits	5,599.55	3379.08
Impact of IND AS 116	216.78	127.36
Depreciation and amortisation	34.54	32.24
Others	297.63	23.58
Total (A)	24,544.88	15,877.94
Deferred tax liabilities		
Others	(75.02)	(20.19)
Total (B)	(75.02)	(20.19)
Net deferred tax assets (A-B)	24,469.87	15,857.75
Net deferred tax assets recognised in books of accounts	-	-
	Year ended 31 March, 2022	
Income Tax Expense		
Reconciliation of tax (income)/ expense and the accounting profit/ (loss) multiplied by India's domestic tax rate		
Accounting profit / (loss) before income tax	(51,414.48)	
Tax expense/ (credit) at India's statutory income tax rate of 25.168%	(12,940.00)	
Unrecognised tax losses		
On tax losses	5,516.17	
On employee benefits	2,284.36	
On income taxed at higher/(lower) rates	1,717.38	
On impact of Ind AS 116	91.33	
On permanent differences	3,116.32	
On depreciation and amortisation	0.75	
On others	213.68	
Total	-	
At the effective income tax rate of 0%	-	
Income tax expense reported in the Statement of Profit and Loss	-	

(a) The Group has not recognized deferred tax assets on tax losses having expiry from 2-5 years Rs. 4,022.44 Lakh, 5-8 years Rs. 7,129.28 Lakh and more than 8 years Rs. 7,898.96 Lakh. The deferred tax assets on temporary differences has also not been recognised in the absence of reasonable

certainty of future taxable profits, for the current and previous year.

- (b) The Holding Company has Rs. 65,974.36 lakhs of tax losses carried forward as per income tax records of the Holding Company.

[611000] Notes - Exploration for and evaluation of mineral resources

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No

[611900] Notes - Accounting for government grants and disclosure of government assistance

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	Yes
Description of accounting policy for government grants [TextBlock]		Textual information (15) [See below]
Description of nature and extent of government grants recognised in financial statements		The Government Grants is received to cover salary cost incurred during the COVID period
Indication of other forms of government assistance with direct benefits for entity		Not Applicable
Explanation of unfulfilled conditions and other contingencies attaching to government assistance		Not Applicable
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	172.2

Textual information (15)

Description of accounting policy for government grants [Text Block]

Government grants are recognised where there is a reasonable assurance that the grant will be received and all attached conditions will be complied with.

When the grant relates to an expense item, it is recognised as income on a systematic basis over the periods that the related costs, for which it is intended to compensate, are expensed.

[401100] Notes - Subclassification and notes on liabilities and assets**Details of advances [Table]**

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
	Advances [Member]			
Classification of advances [Axis]	Classification of assets based on security [Member]			
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	488.35	297.14	488.35	297.14
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
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 Lakhs of INR

Classification based on current non-current [Axis]	Non-current [Member]			
	Other Advances [Member]		Advance tax [Member]	
Classification of advances [Axis]	Classification of assets based on security [Member]			
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	488.35	297.14	488.35	297.14
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
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table]

..(3)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	Advance income tax paid [Member]		Advances [Member]	
Classification of advances [Axis]	Unsecured considered good [Member]		Classification of assets based on security [Member]	
Classification of assets based on security [Axis]	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	488.35	297.14	1,368.08	1,333.74
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
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]

..(4)

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

Classification based on current non-current [Axis]	Current [Member]			
	Advances [Member]		Advances given suppliers [Member]	
Classification of advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	1,368.08	1,333.74	177.88	525.68
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
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]

..(5)

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

Classification based on current non-current [Axis]	Current [Member]			
	Other Advances [Member]		Prepaid expenses [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of advances [Axis]	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Classification of assets based on security [Axis]				
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	1,190.2	808.06	409.71	274.97
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
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]

..(6)

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

Classification based on current non-current [Axis]	Current [Member]			
	Advance tax [Member]		Advance income tax paid [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of advances [Axis]	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Classification of assets based on security [Axis]				
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	0	0	0
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
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]

..(7)

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

Classification based on current non-current [Axis]	Current [Member]			
	Service tax receivable [Member]		Other advances, others [Member]	
Classification of advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	(A) 709.3	(B) 484.76	71.19	48.33
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
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

Footnotes

(A) Goods and Services Tax credit recoverable : 709.3

(B) Goods and Services Tax credit recoverable : 484.76

Classification of inventories [Table]

..(1)

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

Classification of inventories [Axis]	Company inventories [Member]		Stock-in-trade [Member]	
	31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	2,309.24	1,246.93	(A) 2,309.24	(B) 1,246.93
Mode of valuation			At lower of cost and net realisable value	At lower of cost and net realisable value

Footnotes

(A) Traded goods : 2434.24 Less: Provision for bad/obsolete inventory : -125

(B) Traded goods : 1246.93

Other non-current financial liabilities others [Table]

..(1)

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

Other non-current financial liabilities others [Axis]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other non-current financial liabilities notes [Abstract]		
Other non-current financial liabilities [Abstract]		
Other non-current financial liabilities, others	6,129.07	7,017.65
Other non-current financial liabilities others [Abstract]		
Other non-current financial liabilities others [Line items]		
Description other non-current financial liabilities others	Lease Liabilities	Lease Liabilities
Other non-current financial liabilities, others	6,129.07	7,017.65

Other current liabilities, others [Table]

..(1)

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

Other current liabilities, others [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	940.39	816.21	1,242.29	536.5
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Other customers balances	Other customers balances	Opening balance - Contract Liabilities	Opening balance - Contract Liabilities
Other current liabilities, others	940.39	816.21	1,242.29	536.5

Other current liabilities, others [Table]

..(2)

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

Other current liabilities, others [Axis]	3		4	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	6,029.91	4,281.41	-5,529.64	-3,575.62
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Addition- Contract Liabilities	Addition- Contract Liabilities	Less: Revenue recognized - Contract Liabilities	Less: Revenue recognized - Contract Liabilities
Other current liabilities, others	6,029.91	4,281.41	-5,529.64	-3,575.62

Other current financial liabilities, others [Table]

..(1)

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

Other current financial liabilities, others [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	1,901.61	1,653.45	196.29	190.07
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Lease Liability	Lease Liability	Employee benefits payable	Employee benefits payable
Other current financial liabilities, others	1,901.61	1,653.45	196.29	190.07

Other current financial liabilities, others [Table]

..(2)

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

Other current financial liabilities, others [Axis]	3		4	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	2,913	1,376.62	297.79	382.5
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Payable to customers (service providers)	Payable to customers (service providers)	Security deposits from customers (service providers)	Security deposits from customers (service providers)
Other current financial liabilities, others	2,913	1,376.62	297.79	382.5

Other current financial liabilities, others [Table]

..(3)

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

Other current financial liabilities, others [Axis]	5		6	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	16.82	132.35	105.49	102.87
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Creditor for capital goods	Creditor for capital goods	Amount recovered on behalf of others	Amount recovered on behalf of others
Other current financial liabilities, others	16.82	132.35	105.49	102.87

Other non-current financial assets, others [Table]

..(1)

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

Classification of other non-current financial assets others [Axis]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current financial assets notes [Abstract]		
Other non-current financial assets [Abstract]		
Other non-current financial assets, others	837.51	767.08
Other non-current financial assets, others [Abstract]		
Other non-current financial assets, others [Line items]		
Description other non-current financial assets, others	Security deposits	Security deposits
Other non-current financial assets, others	837.51	767.08

Other current financial assets others [Table]

..(1)

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

Other current financial assets others [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	3,372.97	503.15	1,713.99	893.04
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Interest accrued on fixed deposits	Interest accrued on fixed deposits	Recoverable from customers	Recoverable from customers
Other current financial assets others	3,372.97	503.15	1,713.99	893.04

Other current financial assets others [Table]

..(2)

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

Other current financial assets others [Axis]	3	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Other current financial assets [Abstract]		
Other current financial assets others	16.37	76.92
Other current financial assets others [Abstract]		
Other current financial assets others [Line items]		
Description other current financial assets others	Recoverable from service providers	Recoverable from service providers
Other current financial assets others	16.37	76.92

Disclosure of breakup of provisions [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [Line items]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	888.89	554.01	65.9	34.64
Provision leave encashment	0	0	345.53	283.83
Total provisions for employee benefits	888.89	554.01	411.43	318.47
CSR expenditure provision	0	0	0	0
Total provisions	888.89	554.01	411.43	318.47

Subclassification of trade receivables [Table]

..(1)

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

Classification based on current non-current [Axis]	Current [Member]			
	Classification of assets based on security [Axis]		Unsecured considered good [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	1,071.98	445.21	678.4	307.57
Allowance for bad and doubtful debts	393.58	137.64	0	0
Total trade receivables	678.4	307.57	678.4	307.57
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
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 Lakhs of INR

Classification based on current non-current [Axis]	Current [Member]	
	Doubtful [Member]	
	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of notes on trade receivables [Abstract]		
Subclassification of trade receivables [Abstract]		
Subclassification of trade receivables [Line items]		
Breakup of trade receivables [Abstract]		
Trade receivables, gross	393.58	137.64
Allowance for bad and doubtful debts	393.58	137.64
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
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

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

	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Disclosure of notes on trade receivables explanatory [TextBlock]	Textual information (16) [See below]	
Disclosure of notes on other non-current financial assets [TextBlock]	Textual information (17) [See below]	
Total other non-current financial assets	837.51	767.08
Advances, non-current	488.35	297.14
Total other non-current assets	(A) 488.35	(B) 297.14
Disclosure of inventories Explanatory [TextBlock]	Textual information (18) [See below]	
Disclosure of notes on cash and bank balances explanatory [TextBlock]	Textual information (19) [See below]	
Fixed deposits with banks	21.8	1,341.07
Other balances with banks	(C) 2,646.28	(D) 3,241.27
Total balance with banks	2,668.08	4,582.34
Cash on hand	0	0
Total cash and cash equivalents	(E) 2,668.08	(F) 4,582.34
Bank balance other than cash and cash equivalents	(G) 64,709.77	(H) 8,190.25
Total cash and bank balances	67,377.85	12,772.59
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
Disclosure of notes on other current financial assets explanatory [TextBlock]	Textual information (20) [See below]	
Unbilled revenue	37.43	122.68
Security deposits	319.89	150.34
Total other current financial assets	5,460.65	1,746.13
Disclosure of notes on other current assets explanatory [TextBlock]	Textual information (21) [See below]	
Advances, current	(I) 1,368.08	(J) 1,333.74
Total other current assets	1,368.08	1,333.74
Total other non-current financial liabilities	6,129.07	7,017.65
Disclosure of notes on provisions explanatory [TextBlock]	Textual information (22) [See below]	
Disclosure of notes on other current financial liabilities explanatory [TextBlock]	Textual information (23) [See below]	
Interest accrued on borrowings	0	0
Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Debentures claimed but not paid	0	0
Public deposit payable, current	0	0
Total other current financial liabilities	(K) 5,431	(L) 3,837.86
Disclosure of other current liabilities notes explanatory [TextBlock]	Textual information (24) [See below]	
Taxes payable other tax	1,045.2	735.17
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	1,045.2	735.17
Total other current liabilities	(M) 3,728.15	(N) 2,793.67

Footnotes

(A) Non - current tax assets : 488.35

(B) Non - current tax assets : 297.14

(C) Financial Assets-Cash and cash equivalents-Bank balances-Current assets : 2646.28

(D) Financial Assets-Cash and cash equivalents-Bank balances-Current assets : 3241.27

(E) (iii) Cash and cash equivalents : 2668.08

(F) (iii) Cash and cash equivalents : 4582.34

(G) (iv) Bank balances other than (iii) above : 64709.77

(H) (iv) Bank balances other than (iii) above : 8190.25

(I) Non Financial Assets-Other Assets-Prepaid expenses-Current assets : 409.71 Non Financial Assets-Other Assets-Balances with Government Authorities-Current assets : 709.3 Non Financial Assets-Other Assets-Advance to vendors-Current assets : 177.88 Non Financial Assets-Other Assets-Other advances -Current assets : 71.19

(J) Non Financial Assets-Other Assets-Prepaid expenses-Current assets : 274.97 Non Financial Assets-Other Assets-Balances with Government Authorities-Current assets : 484.76 Non Financial Assets-Other Assets-Advance to vendors-Current assets : 525.68 Non Financial Assets-Other Assets-Other advances -Current assets : 48.33

(K) (i) Lease liabilities : 1901.61 (iii) Other financial liabilities : 3529.39

(L) (i) Lease liabilities : 1653.45 (iii) Other financial liabilities : 2184.41

(M) Contract liabilities : 1742.56 Other current liabilities : 1985.59

(N) Contract liabilities : 1242.29 Other current liabilities : 1551.38

Textual information (16)**Disclosure of notes on trade receivables explanatory [Text Block]**

Financial assets

11	Trade receivables		
	Trade receivables – unsecured and considered good	678.40	307.57
	Trade receivables – considered doubtful	393.58	137.64
	Less: Loss Allowance	(393.58)	(137.64)
		678.40	307.57

Trade receivable ageing schedule

As at 31 March, 2022	Outstanding for following periods from due date of payments					Rs. in Lakh Total
	Less than 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years	
(i) Undisputed trade receivables (considered good)	630.22	48.18	-	-	-	678.40
(ii) Undisputed trade receivables (considered doubtful)	110.42	206.18	74.92	1.95	0.10	393.58
(iii) Disputed trade receivables (considered good)	-	-	-	-	-	-
(iv) Disputed trade receivables (considered doubtful)	-	-	-	-	-	-

As at 31 March, 2021	Outstanding for following periods from due date of payments					Rs. in Lakh Total
	Less than 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years	
(i) Undisputed trade receivables (considered good)	229.46	78.11	-	-	-	307.57
(ii) Undisputed trade receivables (considered doubtful)	45.67	80.41	11.56	-	-	137.64
(iii) Disputed trade receivables (considered good)	-	-	-	-	-	-
(iv) Disputed trade receivables (considered doubtful)	-	-	-	-	-	-

Textual information (17)

Disclosure of notes on other non-current financial assets [Text Block]

6 Other financial assets		
(Measured at amortised cost)		
Non-current (Unsecured, considered good)		
Security deposits	837.51	767.08
	837.51	767.08

Textual information (18)

Disclosure of inventories Explanatory [Text Block]

10 Inventories		
At lower of cost and net realisable value		
Traded goods	2,434.24	1,246.93
Less: Provision for bad/obsolete inventory	(125.00)	-
	2,309.24	1,246.93

Textual information (19)

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

12 Cash and cash equivalents		
Balance with banks - in current accounts	2,646.29	3,241.27
Term deposit with maturity less than or equal to 3 months	21.80	1,341.07
	2,668.09	4,582.34
13 Bank balances other than cash and cash equivalents		
Term deposit with maturity more than 3 months but less than 12 months*	64,709.76	8,190.25
	64,709.76	8,190.25

*Term deposits of Rs. 2,682.02 Lakh (31 March, 2021 : Rs. 1,030.00 Lakh) are under lien with banks for assuring guarantees.

Textual information (20)

Disclosure of notes on other current financial assets explanatory [Text Block]

7 Other financial assets		
(Measured at amortised cost)		
Current (Unsecured, considered good)		
Security deposits	319.89	150.34
Interest accrued on fixed deposits	3,372.97	503.15
Recoverable from customers*	1,713.99	893.04
Recoverable from service providers	16.37	76.92
Unbilled income	37.43	122.68
	5,460.65	1,746.13
Current (Unsecured, Considered Doubtful)		
Recoverable from service providers	155.51	124.05
Less: Allowance for doubtful recoveries	(155.51)	(124.05)
	-	-
Total other financial assets	5,460.65	1,746.13

* The amount has been paid by the end customers and service providers which is pending with payment gateways as on the reporting date.

Textual information (21)

Disclosure of notes on other current assets explanatory [Text Block]

8 Non - current tax assets (Unsecured, considered good)		
Balances with government authorities		
- Advance tax	488.35	297.14
	488.35	297.14
9 Other assets		
Current assets (Unsecured, considered good)		
Prepaid Expenses	409.71	274.97
Goods and Services Tax credit recoverable	709.30	484.76
Advance to vendors	177.88	525.68
Other advances	71.19	48.33
	1,368.08	1,333.74

Textual information (22)

Disclosure of notes on provisions explanatory [Text Block]

19 Provisions

Non-current

Provision for employee benefits

Provision for gratuity* (Refer Note 33)

888.89 554.01

888.89 554.01

Current

Provision for employee benefits (Refer Note 33)

Provision for leave encashment

345.53 283.83

Provision for gratuity

65.90 34.64

411.43 318.47

*Includes Rs. 64.47 Lakh (March 31, 2021: Rs. 31.60 Lakh) towards end of service benefit plan as per United Arab Emirates Law with respect to foreign subsidiary.

Textual information (23)

Disclosure of notes on other current financial liabilities explanatory [Text Block]

	As at 31 March, 2022	As at 31 March, 2021
Financial liabilities		
16 Trade payables		
-Micro and small enterprises (MSME) *	708.18	41.23
-Others	6,964.04	4,784.77
	7,672.22	4,826.00

* The Group has certain dues to suppliers (trade and capital) registered under Micro, Small and Medium Enterprises Development Act, 2006 ('MSMED Act'). The disclosures pursuant to the said MSMED Act are as follows:

The principal amount and the interest due thereon remaining unpaid to any supplier as at the end of each accounting year:

Principal amount due to Micro and Small Enterprises	708.18	41.23
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Interest due on the above	3.88	2.76
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The amount of interest paid by the buyer in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year;

	-	-
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The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under Micro, Small and Medium Enterprises Development Act, 2006;

	23.24	6.93
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The amount of interest accrued and remaining unpaid at the end of each accounting year; and	27.12	9.68
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The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance of a deductible expenditure under Section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.

	-	-
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Trade payable ageing schedule

As at 31 March, 2022

	Unbilled dues	Outstanding for following periods from due date of payments	
		Less than 1 year	1-2 years
(i) MSME	60.42	647.76	-
(ii) Others	5,934.78	987.94	10.14
(iii) Disputed dues - MSME	-	-	-
(iii) Disputed dues - others	-	-	-

As at 31 March, 2021

	Unbilled dues	Outstanding for following periods from due date of payments	
		Less than 1 year	1-2 years
(i) MSME	-	41.23	-
(ii) Others	4,334.71	382.90	49.63
(iii) Disputed dues - MSME	-	-	-

As at 31 March, 2022

	2-3 years	More than 3 years	Total
(i) MSME	-	-	708.18
(ii) Others	21.22	9.96	6,964.04
(iii) Disputed dues - MSME	-	-	-

(iii) Disputed dues - others	-	-	-
As at 31 March, 2021			Rs. in Lakh
	2-3 years	More than 3 years	Total
(i) MSME	-	-	41.23
(ii) Others	14.74	2.79	4,784.77
(iii) Disputed dues - MSME	-	-	-
(iii) Disputed dues - others	-	-	-
17 Other financial liabilities			
Current			
Employee benefits payable		196.29	190.07
Payable to customers (service providers)		2,913.00	1,376.62
Security deposits from customers (service providers)		297.79	382.50
Creditor for capital goods		16.82	132.35
Amount recovered on behalf of others		105.49	102.87
		3,529.39	2,184.41

Textual information (24)

Disclosure of other current liabilities notes explanatory [Text Block]

18 Contract Liabilities

Movement in contract liabilities:

Opening balance	1,242.29	536.50
Addition	6,029.91	4,281.41
Less: Revenue recognized*	5,529.64	3,575.62
	1,742.56	1,242.29

* Out of the revenue recognized, revenue recognized from opening balance is Rs. 1,242.29 Lakh (March 31, 2021: Rs. 536.50 Lakh)

The Group expects to recognize the revenue for the contract liabilities within one year from the reporting date.

*represents the balances of service providers available with the Group as on reporting date for future adjustments.

[401200] Notes - Additional disclosures on balance sheet

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (25) [See below]	
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Total contingent liabilities	0	0
Total contingent liabilities and commitments	0	0
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 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	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 0	[pure] 0
Number of person share application money paid as at end of year	[pure] 0	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0
Share application money received and due for refund	0	0
Details regarding cost records and cost audit[Abstract]		
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
Net worth of company	1,40,738.61	39,505.47
Details of unclaimed liabilities [Abstract]		
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Financial parameters balance sheet items [Abstract]		
Investment in subsidiary companies	0	0
Investment in government companies	0	0
Amount due for transfer to investor education and protection fund (IEPF)	0	0
Gross value of transactions with related parties	0	0
Number of warrants converted into equity shares during period	[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 (25)

Disclosure of additional balance sheet notes explanatory [Text Block]

35 Instruments entirely equity in nature

Series A Compulsorily Convertible Cumulative Preference Shares, Series A1 Compulsorily Convertible Cumulative Preference Shares (CCPS), Series B Compulsorily Convertible Cumulative Preference Shares, Series B1 Compulsorily Convertible Cumulative Preference Shares, Series C Compulsorily Convertible Cumulative Preference Shares, Series D Compulsorily Convertible Cumulative Preference Shares, Series E Compulsorily Convertible Cumulative Preference Shares, Series F Compulsorily Convertible Cumulative Preference Shares ("Liquidation Preference Shares"). The holders of the Liquidation Preference Shares may convert their respective class of CCPS in whole or part into Equity shares at any time before 19 (Nineteen) years from the date of issuance of the same subject to the adjustments specified in Schedule III PART A, PART B, PART C, PART D, PART E, PART F and PART G of the Article of Association of the Holding Company. In the event the conversion of respective class of Compulsorily Convertible Cumulative Preference Shares ("CCPS") entitles the holder to any fraction of an Equity Share then such fraction shall be rounded up to the nearest whole number.

The Liquidation Preference Shares shall carry a pre-determined cumulative dividend rate of 1% per annum on an As If Converted Basis. In addition to the same, if the holder of Equity Shares are paid dividend in excess of 1% per annum, the holder of the Liquidation Preference shares shall be entitled to dividend at such higher rate. The dividend shall be paid on pari passu basis in priority to other classes of shares.

(a)	Share Capital				
	Authorised Share Capital				
	Particulars	As at March 31, 2022		As at March 31, 2021	
		Number of shares	Rs. in Lakh	Number of shares	Rs. in Lakh
	Series A Compulsorily Convertible Preference Shares of Rs.10/- each	46,640	4.66	46,640	4.66
	Series A1 Compulsorily Convertible Preference Shares of Rs.10/- each	84,380	8.44	84,380	8.44
	Series B Compulsorily Convertible Preference Shares of Rs.10/- each	93,025	9.30	93,025	9.30
	Series B1 Compulsorily Convertible Preference Shares of Rs.10/- each	1,402	0.14	1,402	0.14
	Series C Compulsorily Convertible Preference Shares of Rs.10/- each	47,200	4.72	47,200	4.72
	Series D Compulsorily Convertible Preference Shares of Rs.10/- each	52,542	5.25	52,542	5.25
	Series E Compulsorily Convertible Preference Shares of Rs.10/- each	20,578	2.06	20,578	2.06
	Series F Compulsorily Convertible Preference Shares of Rs.10/- each	50,490	5.05	-	-
		396,257	39.62	345,767	34.57
	Issued Capital				
	Series A Compulsorily Convertible Preference Shares of Rs.10/- each	43,679	4.37	46,640	4.66
	Series A1 Compulsorily Convertible Preference Shares of Rs.10/- each	84,380	8.44	84,380	8.44
	Series B Compulsorily Convertible Preference Shares of Rs.10/- each	91,608	9.16	93,025	9.30
	Series B1 Compulsorily Convertible Preference Shares of Rs.10/- each	1,402	0.14	1,402	0.14
	Series C Compulsorily Convertible Preference Shares of Rs.10/- each	38,027	3.80	47,200	4.72
	Series D Compulsorily Convertible Preference Shares of Rs.10/- each	52,542	5.25	52,542	5.25
	Series E Compulsorily Convertible Preference Shares of Rs.10/- each	20,578	2.06	20,578	2.06
	Series F Compulsorily Convertible Preference				

Shares of Rs.10/- each	50,490	5.05	-	-
	382,706	38.27	345,767	34.57
Subscribed Capital				
Series A Compulsorily Convertible Preference Shares of Rs.10/- each	43,679	4.37	46,640	4.66
Series A1 Compulsorily Convertible Preference Shares of Rs.10/- each	84,380	8.44	84,380	8.44
Series B Compulsorily Convertible Preference Shares of Rs.10/- each	91,608	9.16	93,025	9.30
Series B1 Compulsorily Convertible Preference Shares of Rs.10/- each	1,401	0.14	1,401	0.14
Series C Compulsorily Convertible Preference Shares of Rs.10/- each	38,027	3.80	47,200	4.72
Series D Compulsorily Convertible Preference Shares of Rs.10/- each	52,542	5.25	52,542	5.25
Series E Compulsorily Convertible Preference Shares of Rs.10/- each	20,578	2.06	20,578	2.06
Series F Compulsorily Convertible Preference Shares of Rs.10/- each	50,490	5.05	-	-
	382,705	38.27	345,766	34.57
Paid up Capital				
Series A Compulsorily Convertible Preference Shares of Rs.10/- each	43,679	4.37	46,640	4.66
Series A1 Compulsorily Convertible Preference Shares of Rs.10/- each	84,380	8.44	84,380	8.44
Series B Compulsorily Convertible Preference Shares of Rs.10/- each	91,608	9.16	93,025	9.30
Series B1 Compulsorily Convertible Preference Shares of Rs.10/- each	1,401	0.14	1,401	0.14
Series C Compulsorily Convertible Preference Shares of Rs.10/- each	38,027	3.80	47,200	4.72
Series D Compulsorily Convertible Preference Shares of Rs.10/- each	52,542	5.25	52,542	5.25
Series E Compulsorily Convertible Preference Shares of Rs.10/- each	20,578	2.06	20,578	2.06
Series F Compulsorily Convertible Preference Shares of Rs.10/- each	50,490	5.05	-	-
	382,705	38.27	345,766	34.57

Reconciliation of the number of Compulsorily Convertible Preference Shares

Particulars	As at March 31, 2022		As at March 31, 2021	
	Number of shares	Rs. in Lakh	Number of shares	Rs. in Lakh
Series A Compulsorily Convertible Preference Share:				
Shares outstanding at the beginning of the year	46,640	4.66	46,640	4.66
Shares issued during the year	-	-	-	-
Shares converted into equity share during the year	(2,961)	(0.29)	-	-
Shares outstanding at the end of the year	43,679	4.37	46,640	4.66

Series A1 Compulsorily Convertible Preference Share:

Shares outstanding at the beginning of the year	84,380	8.44	84,380	8.44
Shares issued during the year	-	-	-	-
Shares outstanding at the end of the year	84,380	8.44	84,380	8.44

Series B Compulsorily Convertible Preference Share:

Shares outstanding at the beginning of the year	93,025	9.30	93,025	9.30
Shares issued during the year	-	-	-	-
Shares converted into equity share during the year	(1,417)	(0.14)	-	-
Shares outstanding at the end of the year	91,608	9.16	93,025	9.30

Series B1 Compulsorily Convertible Preference Share:

Shares outstanding at the beginning of the year	1,401	0.14	1,401	0.14
Shares issued during the year	-	-	-	-
Balance called up money	-	-	-	-
Shares outstanding at the end of the year	1,401	0.14	1,401	0.14

Series C Compulsorily Convertible Preference Share:

Shares outstanding at the beginning of the year	47,200	4.72	47,200	4.72
Shares issued during the year	-	-	-	-
Shares converted into equity share during the year	(9,173)	(0.92)	-	-
Shares outstanding at the end of the year	38,027	3.80	47,200	4.72

Series D Compulsorily Convertible Preference Share:

Shares outstanding at the beginning of the year	52,542	5.25	52,542	5.25
Shares issued during the year	-	-	-	-
Shares outstanding at the end of the year	52,542	5.25	52,542	5.25

Series E Compulsorily Convertible Preference Share:

Shares outstanding at the beginning of the year	20,578	2.06	20,578	2.06
Shares issued during the year	-	-	-	-
Shares outstanding at the end of the year	20,578	2.06	20,578	2.06

Series F Compulsorily Convertible Preference Share:

Shares outstanding at the beginning of the year	-	-	-	-
---	---	---	---	---

Shares issued during the year	50,490	-
	5.05	-
Shares outstanding at the end of the year	50,490	-
	5.05	-

(c) Details of shareholders holding more than 5% of the aggregate shares in the Holding Company

Name of shareholder	As at March 31, 2022		As at March 31, 2021	
	No. of Shares	% Holding	No. of Shares	% Holding
Series A Compulsorily Convertible Preference Shares:				
Elevation Capital V Limited, Mauritius	-	-	4,598	9.86%
Internet Fund V Pte. Limited, Singapore	14,701	33.66%	14,978	32.11%
Accel India IV (Mauritius) Limited, Mauritius	23,320	53.39%	23,320	50.00%
Series A1 Compulsorily Convertible Preference Shares:				
Elevation Capital V Limited, Mauritius	42,190	50.00%	42,190	50.00%
Accel India IV (Mauritius) Limited, Mauritius	42,190	50.00%	42,190	50.00%
Series B Compulsorily Convertible Preference Shares:				
Elevation Capital V Limited, Mauritius	26,318	28.73%	26,318	28.29%
Accel India IV (Mauritius) Limited, Mauritius	-	-	5,907	6.35%
Steadview Capital Mauritius Limited, Mauritius	5,304	5.79%	5,304	5.70%
Bessemer India Capital Holding II Limited, Mauritius	51,641	56.37%	54,560	58.65%
Naspers Ventures B.V., Netherlands	5,004	5.46%	-	-
Series B1 Compulsorily Convertible Preference Shares:				
VYC11 Limited, British Virgin Island	1,401	100.00%	1,401	100.00%
Series C Compulsorily Convertible Preference Shares:				
Elevation Capital V Limited, Mauritius	1,738	4.57%	5,631	11.93%
Accel India IV (Mauritius) Limited, Mauritius	2,603	6.85%	5,631	11.93%
VYC11 Limited, British Virgin Island	33,686	88.58%	33,686	71.37%
Series D Compulsorily Convertible Preference Shares:				
Steadview Capital Mauritius Limited, Mauritius	27,914	53.13%	27,914	53.13%
VYC11 Limited, British Virgin Island	18,951	36.07%	18,951	36.07%
ABG Capital	5,677	10.80%	5,677	10.80%
Series E Compulsorily Convertible Preference Shares:				
Internet Fund V Pte. Limited, Singapore	12,327	59.90%	12,327	59.90%
Steadview Capital Mauritius Limited, Mauritius	5,845	28.40%	5,845	28.40%
VYC11 Limited, British Virgin Island	1,375	6.68%	1,375	6.68%
ABG Capital	1,031	5.02%	1,031	5.01%
Series F Compulsorily Convertible Preference Shares:				
Internet Fund V Pte. Limited, Singapore	3,871	7.67%	-	0.00%

Steadview Capital Mauritius Limited, Mauritius	2,904	5.75%	- 0.00%
VYC 23 Limited, British Virgin Island	7,936	15.72%	- 0.00%
Naspers Ventures B.V., Netherlands	17,391	34.44%	- 0.00%
DF International Partners II, LLC, Cayman Islands	4,839	9.58%	- 0.00%
DF International Partners V, LLC, Cayman Islands	4,839	9.58%	- 0.00%
Wellington Hadley Harbor AIV Master Investors (Cayman) III, Ltd, Cayman Islands	8,710	17.26%	- 0.00%

39 Financial risk management objectives and policies

The Group is exposed to the following risks from its use of financial instruments:

- Credit risk
- Liquidity risk
- Interest rate risk
- Market risk

The Group's board of directors has the overall responsibility for the establishment and oversight of the Group's risk management framework. This note presents information about the risks associated with its financial instruments, the Group's objectives, policies and processes for measuring and managing risk, and the Group's management of capital.

(a) Credit risk

The Group is exposed to credit risk as a result of the risk of counterparties defaulting on their obligations. The Group's exposure to credit risk primarily relates to its operating activities (trade receivables) and its treasury activities, including deposits with banks, investment in money market and other financial instruments. The Group monitors and limits its exposure to credit risk on a continuous basis. The Group's credit risk associated with trade receivable is primarily related to customers not able to settle their obligation as agreed upon. To manage this, the Group periodically reviews the financial reliability of its customers, taking into account their financial condition, current economic trends and analysis of historical bad debts and ageing of trade receivables.

Trade receivables

The Group has established an allowance for impairment that represents its expected credit losses in respect of trade and other receivables. The management uses a simplified approach for the purpose of computation of expected credit loss for trade receivables and 12 months expected credit loss for other receivables. An impairment analysis is performed at each reporting date on an individual basis for major parties. In addition, a large number of minor receivables are combined into homogenous categories and assessed for impairment collectively.

Outstanding customer receivables are regularly and closely monitored. The trade receivables on the respective reporting dates are net off the allowance which is sufficient to cover the entire lifetime loss of sales recognised.

Expected credit loss for trade receivables under simplified approach (other than specific provision)

Rs. in Lakh

Aging	As at 31 March, 2022			Carrying amount of trade receivables
	Gross carrying amount - Trade receivables	Expected loss rate	Expected credit loss (loss allowance provision)	
0-1 year	832.21	18.48%	153.81	678.40
1-2 years	74.92	100.00%	74.92	-
Total	907.13		228.73	678.40

Aging	As at 31 March, 2021			Carrying amount of trade receivables
	Gross carrying amount - Trade receivables	Expected loss rate	Expected credit loss (loss allowance provision)	
0-1 year	338.41	9.11%	30.84	307.57
1-2 years	5.78	100.00%	5.78	-
Total	344.19		36.62	307.57

Movement in the expected credit loss allowance

	Rs. in Lakh	Rs. in Lakh
	As at 31 March, 2022	As at 31 March, 2021
As at the beginning of the year	137.64	-
Expected credit loss provision made/ (reversed) on trade receivables calculated at lifetime expected credit losses	192.11	36.62
Specific provision made	63.83	101.02
As at the end of the year	393.58	137.64

Financial instruments and cash deposits

Credit risk from balances with banks is managed by the treasury department in accordance with the Group's approved investment policy.

Investments of surplus funds are made primarily in liquid mutual funds units, fixed maturity plan securities, non-convertible debentures, commercial papers.

The Group's maximum exposure to credit risk for the components of balance sheet at 31 March, 2022 is the carrying amount of these financial instruments.

Basis assessment, the Group has not identified any expected credit loss on the financial instruments and cash deposits.

(b) Liquidity risk

Liquidity risk is the risk of being unable to meet the obligations resulting from financial liabilities which may arise from unavailability of funds. The Group monitors and manages its liquidity risk to ensure access to sufficient funds to meet operational and financial requirements. The Group has access to credit facilities and monitors cash and bank balances on a regular basis. In relation to the Group's liquidity risk, the Group's policy is to ensure that it will have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions without incurring unacceptable losses.

Maturities of financial liabilities

The contractual undiscounted cash flows of financial liabilities are as follows:

As at 31 March, 2022				Rs. in Lakh
	Less than 1 year	1-5 years	More than 5 years	Total
Trade payables	7,672.22	-	-	7,672.22
Other financial liabilities	3,529.39	-	-	3,529.39
Lease Liabilities	2,548.37	6,913.70	295.74	9,757.81
	13,749.98	6,913.70	295.74	20,959.42

As at 31 March, 2021				Rs. in Lakh
	Less than 1 year	1-5 years	More than 5 years	Total
Trade payables	4,826.00	-	-	4,826.00
Other financial liabilities	2,184.41	-	-	2,184.41
Lease Liabilities	2,418.57	6,594.12	2,224.93	11,237.62
	9,428.98	6,594.12	2,224.93	18,248.03

(c) Interest rate risk

Interest rate risk is the risk that an upward movement in the interest rate would adversely effect the borrowing cost of the Group.

Further, the Group's investments are primarily in fixed rate interest bearing investments, accordingly the Group is not significantly exposed to interest rate risk.

(d) Market risk

Market risk is the risk that fair value or future cash flows of a financial instruments will fluctuate because of changes in market prices. Such changes in the value of financial instruments may result from changes in foreign currency exchange rates, interest rates, credit, liquidity and other market changes.

The Group's exposure to foreign currency is limited, as the Group does not have any significant foreign currency transactions.

The Group also invests in mutual fund schemes of leading fund houses. Such investments are susceptible to market price risks that arise mainly from changes in interest rate which may impact the return and value of such investments. However, given the relatively short tenure of underlying portfolio of the mutual fund schemes in which the Group has invested, such price risk is not significant.

43 Additional regulatory information required by schedule III

(a) Details of benami property held

No proceedings have been initiated on or are pending against the Group for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and Rules made thereunder.

(b) Borrowing secured against current assets

The Group does not has any borrowings from banks or financial institutions during the current or previous financial year.

(c) Wilful defaulter

The Group has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

(d) Relationship with struck off companies

The Group has no transactions with the companies struck off under Companies Act, 2013 or Companies Act, 1956.

(e) Registration of charges or satisfaction with Registrar of Companies

There are no charges or satisfaction which are yet to be registered with the registrar of the companies beyond the statutory period.

(f) Compliance with number of layers of companies

The Group has complied with the number of layers prescribed under the Companies Act, 2013.

(g) Compliance with approved scheme(s) of arrangements

The Group has not entered into any scheme of arrangement which has an accounting impact on current or previous financial year.

(h) Undisclosed income

There is no income surrendered or disclosed as income during the current or previous year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account.

(i) Details of crypto currency or virtual currency

The Group has not traded or invested in crypto currency or virtual currency during the current or previous financial year.

(j) Valuation of PP&E, intangible asset and investment property

The Group has not revalued its property, plant and equipment (including right-of-use assets) or intangible assets or both during the current or previous financial year.

(k) Utilisation of borrowed funds and share premium

The Group has advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with

(i) the understanding that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the group (Ultimate Beneficiaries) or provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries:

From Entity	To Entity	Nature of Transaction	Date	Amount (Rs. in Lakh)	Remarks
Urbanclap Technologies India Private Limited	Urban Home Experts PTE LTD	Equity Capital Infusion	7-Jul-21	2,777.89	The relevant provisions of the Foreign Exchange Management Act, 1999 (42 of 1999) and the Companies Act has been complied with for these transactions and the transactions are not violative of the Prevention of Money-Laundering Act, 2002 (15 of 2003).
Urbanclap Technologies India Private Limited	Urban Home Experts PTE LTD		12-Nov-21	3,406.90	
Urban Home Experts PTE LTD	Urbanclap Technologies DMCC		8-Jul-21	862.77	
Urban Home Experts PTE LTD	Urbanclap Technologies DMCC		15-Nov-21	1,038.59	
Urban Home Experts PTE LTD	Urban Company Arabia for Information Technology		27-May-21	727.37	
Urban Home Experts PTE LTD	Urban Home Experts PTY LTD		14-Jun-21	124.08	
Urban Home Experts PTE LTD	Urban Home Experts PTY LTD		24-Jun-21	50.51	
Urban Home Experts PTE LTD	Urban Home Experts PTY LTD		8-Jul-21	1,165.16	
Urban Home Experts PTE LTD	Urban Home Experts PTY LTD		15-Nov-21	1,129.87	
Urban Home Experts PTY LTD	Urban Company Technologies, Inc.		5-Nov-21	378.13	

The Group has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the

understanding (whether recorded in writing or otherwise) that the Group shall:

- (ii) a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
- b. provide any guarantee, security or the like on behalf of the ultimate beneficiaries

44 During the year, the Holding Company has given inter-corporate loan of Rs. 1,550.00 Lakh under section 186 of Companies Act, 2013 which has been repaid back during the year.

45 Impact of COVID-19

The Group has considered the possible effects that may result from the pandemic relating to COVID-19 in the preparation of these financial statements including the recoverability of carrying amounts of financial and non financial assets. In developing the assumptions relating to the possible future uncertainties in the global economic conditions because of this pandemic, the Group has, at the date of approval of these financial statements, used internal and external sources of information and expects that the carrying amount of these assets will be recovered. The Group shall continue to monitor the impact of the situation on the financial condition, operations and liquidity of the Group.

[611800] Notes - Revenue

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

	01/04/2021 to 31/03/2022
Disclosure of revenue [TextBlock]	Textual information (26) [See below]

Textual information (26)

Disclosure of revenue [Text Block]

vii. Revenue recognition

Revenue from contracts with customers is recognised when control of the services/goods are transferred to the customer at an amount that reflects the consideration to which the Group expects to be entitled in exchange for those services and excluding taxes or duties collected on behalf of the government.

Commission income

The Group acts as an agent between service professional and an end customer and earns commission as its revenue. Commission Income is recognised net of discounts, rebates and any other incentive provided to the end customer.

Revenue from sale of services is recognized upon successful completion of services as per agreement, such revenue is recognized at point in time.

Revenue from subscription (from end Customer and from service professional) is recognised over the subscription period.

A contract liability is recognised on account of unsettled advances received from /due to end Customer and service professional for subscription.

Sale of services

The Group recognises revenue from these services as they are provided on the basis as per the contractual terms prescribed under master service agreement entered with customer.

The Group provide pest control services to customer and recognize revenue when service is delivered.

Sale of goods

The Group sells products to the service professionals which are used by the service professional for rendering services on the platform. The Group also sells products to the end-customers for their consumption under 'Single Brand Retail Trading' (SBRT) route. Revenue from sale of goods is recognised at a point in time i.e. when control of goods are transferred to the service professional or end-customers. Revenue is measured at the fair value of the consideration received or receivable net of returns and allowances, trade discounts and volume rebates, taking into account contractually defined terms of payment excluding taxes or duties collected on behalf of the government. The Group has used a practical expedient as permitted under para 63 of Ind AS 115.

Discounts, wallet balance, credits and other incentives

The Group periodically provides incentive offers to the end customers. These promotions are generally in the nature of discount coupons, cash credits, wallet balance etc. which are to be applied against the transaction price. These incentive offers are recorded as reduction in commission revenue on a transaction by transaction basis. Discounts in excess of revenue earned from the end customer at an individual transaction level are recorded as Marketing Expenses.

Credit expiry revenue

Wallet balance maintained by service professionals as per the agreed terms, on expiry is recorded as revenue in the books of the Group.

Interest income

Interest income on all debt instruments is measured either at amortised cost. Interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset. When calculating the EIR, the Group estimates the

expected cash flows by considering all the contractual terms of the financial instrument. Interest income is included in other income in the Statement of Profit and Loss.

[612400] Notes - Service concession arrangements

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of service concession arrangements [TextBlock]		
Whether there are any service concession arrangements	No	No

[612000] Notes - Construction contracts

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No

[612600] Notes - Employee benefits

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

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			
	Net defined benefit liability (assets) [Member]			Present value of defined benefit obligation [Member]
Defined benefit plans categories [Axis]	1			1
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	Refer to child member	Refer to child member		GRATUITY
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	303.76	182.19		303.76
Interest expense (income), net defined benefit liability (assets)	37.85	23.72		37.85
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]				
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	-73.54	-38.3		-73.54
Total loss (gain) on remeasurement, net defined benefit liability (assets)	-73.54	-38.3		-73.54
Payments from plan, net defined benefit liability (assets)	81.88	35.92		(A) 81.88
Total increase (decrease) in net defined benefit liability (assets)	333.27	208.29		333.27
Net defined benefit liability (assets) at end of period	890.32	557.05	348.76	890.32

(A) Benefits Paid

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

..(2)

Unless otherwise specified, all monetary values are in Lakhs 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]	1	
	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of net defined benefit liability (assets) [Abstract]		
Disclosure of net defined benefit liability (assets) [Line items]		
Description of type of plan	Gratuity	
Changes in net defined benefit liability (assets) [Abstract]		
Current service cost, net defined benefit liability (assets)	182.19	
Interest expense (income), net defined benefit liability (assets)	23.72	
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]		
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	-38.3	
Total loss (gain) on remeasurement, net defined benefit liability (assets)	-38.3	
Payments from plan, net defined benefit liability (assets)	35.92	
Total increase (decrease) in net defined benefit liability (assets)	208.29	
Net defined benefit liability (assets) at end of period	557.05	348.76

Disclosure of defined benefit plans [Table]

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
Defined benefit plans categories [Axis]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of defined benefit plans [Abstract]		
Disclosure of defined benefit plans [Line items]		
Description of type of plan	GRATUITY	GRATUITY
Surplus (deficit) in plan [Abstract]		
Defined benefit obligation, at present value	890.32	557.05
Plan assets, at fair value	0	0
Net surplus (deficit) in plan	-890.32	-557.05
Actuarial assumption of discount rates	6.50%	6.80%

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of employee benefits [TextBlock]	Textual information (27) [See below]	
Disclosure of defined benefit plans [TextBlock]	Textual information (28) [See below]	
Whether there are any defined benefit plans	Yes	Yes
Disclosure of net defined benefit liability (assets) [TextBlock]		

Textual information (27)

Disclosure of employee benefits [Text Block]

vi. Employee benefits

Short-term employee benefits

Short-term employee benefits are recognised as an expense on accrual basis.

Defined contribution plan

The Group makes defined contribution to the Government Employee Provident Fund which are recognised in the Statement of Profit and Loss, on accrual basis. The Group recognises contribution payable to the provident fund scheme as an expense, when an employee renders the related service. The Group has no obligation, other than the contribution payable to the provident fund.

Defined benefit plan

The Holding Company operates a defined benefit gratuity plan in India. The Holding Company's liabilities under The Payment of Gratuity Act, 1972 are determined on the basis of actuarial valuation made at the end of each financial year using the projected unit credit method.

An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

The parameter most subject to change is the discount rate. In determining the appropriate discount rate for plans operated in India, the management considers the interest rates of government bonds in currencies consistent with the currencies of the post-employment benefit obligation.

The mortality rate is based on publicly available mortality tables for the specific countries. Those mortality tables tend to change only at interval in response to demographic changes. Future salary increases and gratuity increases are based on expected future inflation rates, seniority, promotion and other relevant factors, such as supply and demand in the employment market.

This cost is included in the 'Employee benefits expense' in the Statement of Profit and Loss. Re-measurement gains or losses and return on plan assets (excluding amounts included in net Interest on the net defined benefit liability) arising from changes in actuarial assumptions are recognised in the period in which they occur, directly in OCI. These are presented as re-measurement gains or losses on defined benefit plans under other comprehensive income in other equity. Remeasurements gains or losses are not reclassified subsequently to the Statement of Profit and Loss.

Employees' end-of-service benefit

The foreign subsidiary (Urbanclap Technologies DMCC) provides end of service benefits to its employees in accordance with UAE Labour Law. The entitlement to these benefits is usually based upon the employees' final salary and length of service, subject to the completion of a minimum service period as stipulated in the Labour Laws. The expected costs of these benefits are accrued over the period of employment. The provision relating to end of service benefits is classified as a non-current liability.

Compensated absences

The employees of the Group are entitled to compensated absences. The employees can carry forward a portion of the unutilised accumulating compensated absences and utilise it in future periods or receive cash at retirement or termination of employment. The Group records an obligation for compensated absences in the period in which the employee renders the services that increases this entitlement. The Group measures the expected cost of compensated absences as the additional amount that the Group expects to pay as a result of the unused entitlement that has accumulated at the end of the reporting period. The Group recognises accumulated compensated absences based on actuarial valuation in the Statement of Profit and Loss. The Group presents the entire leave as a current liability in the Balance Sheet, since it does not have any unconditional right to defer its settlement for twelve months after the reporting date.

Textual information (28)

Disclosure of defined benefit plans [Text Block]

33 Employee benefits

Defined benefit plan

Gratuity:

- The Holding Company provides for gratuity as per defined benefit plan (the "Gratuity Plan") covering eligible employees in accordance with the Payment of Gratuity Act, 1972. The Gratuity Plan provides a lump sum payment to eligible employees upon retirement, death, (a) incapacitation or termination of employment, of an amount based on the respective employee's salary and the tenure of employment. The Holding Company's liability is actuarially determined (using the Projected Unit Credit method) at the end of each year. Actuarial losses/ gains are recognised in the Statement of Profit and Loss in the year in which they arise. The Holding Company's liability is not funded by any plan asset.

The results of the actuarial study for the gratuity obligation as computed by the actuary are shown below:

Particulars	As at 31 March, 2022	Rs. in Lakh
		As at 31 March, 2021
i) Amount recognised in total comprehensive income statement		
Current service cost	303.76	182.19
Interest cost	37.85	23.72
Actuarial (gain)/loss due to changes in financial assumptions	73.54	38.30
Total charged to consolidated statement of profit or loss	415.15	244.21
ii) Reconciliation of benefit obligations		
Obligation at start of the year	557.05	348.76
Service cost	303.76	182.19
Interest cost	37.85	23.72
Actuarial (gain)/loss due to changes in financial assumptions	73.54	38.30
Benefits paid	(81.88)	(35.92)
Defined benefits obligations at the end of the year	890.32	557.05
iii) Amount to be recognized in the Balance Sheet		
Present value of the obligation at the end of the year	890.32	557.05
Net liability/(asset) recognized in Balance Sheet	(890.32)	(557.05)
iv) Amount recognised in Profit and Loss		
Interest cost	37.85	23.72
Current service cost	303.76	182.19
Expenses to be recognized in P&L	341.61	205.91
v) Expenses recognised in other comprehensive income		
Actuarial (gain)/loss - obligation	73.54	38.30

Total actuarial (gain)/loss	73.54	38.30
vi) Movements in net liability/(asset)		
Net liability at the beginning of the year	557.05	348.76
Direct benefit payments by employer	(81.88)	(35.92)
Total expense recognised in the statement of profit or loss	341.61	205.91
Total amount recognised in OCI	73.54	38.30
Net liability at the end of the year	890.32	557.05
		Rs. in Lakh
Amounts recognised in the balance sheet consist of-	Gratuity	
	As at 31 March, 2022	as at 31 March, 2021
Current liability	65.90	34.64
Non current liability	824.42	522.41
vii) Principal actuarial assumptions		
Discount rate	6.50%	6.80%
Salary escalation	10.00%	10.00%
Withdrawal rate:age		
30 and below	30.00%	30.00%
44 to 30	15.00%	15.00%
60 to 44	5.00%	5.00%
Mortality rate	IALM 2012-14	IALM 2012-14

viii) Sensitivity analysis of significant assumptions

The following tables present a sensitivity analysis to each of the relevant actuarial assumption, holding other assumptions constant, showing how the defined benefit obligation would have been affected by changes in the relevant actuarial assumptions that were reasonably possible at the reporting date. Changes in defined benefit obligation of Gratuity plan due to changes in mortality rate, is negligible.

Defined Benefit Obligation (Base) 890.32 Lakh @ Salary Increase Rate : 10%, and discount rate :6.50%	Rs. in Lakh	
Particulars	As at 31 March, 2022	Defined benefit obligation expense*
	Decrease in assumption	Increase in assumption
Discount rate (1% movement)	(91.27)	76.92
Salary escalation (1% movement)	75.85	(87.89)
Withdrawal rate (1% movement)	(32.80)	29.17
Defined Benefit Obligation (Base) 557.05 Lakh @ Salary Increase Rate : 10%, and discount rate :6.80%	Rs. in Lakh	
	As at 31 March, 2021	Defined

Particulars	benefit obligation expense*	
	Decrease in assumption	Increase in assumption
Discount rate (1% movement)	(44.61)	38.05
Salary escalation (1% movement)	37.35	(42.78)
Withdrawal rate (1% movement)	(19.04)	17.11

*Amount in brackets represent loss

ix) The Expected Maturity Analysis of Undiscounted Gratuity is as follows:

	Rs. in Lakh	
	As at 31 March, 2022	As at 31 March, 2021
1 Year	65.90	34.64
2 Year	83.15	4.36
3 Year	101.88	5.35
4 Year	101.72	5.95
5 Year	97.11	5.89
more than 5 Year	1,527.59	500.86

The weighted average duration of the defined benefit plan obligation at the end of the reporting period is 10 years.

(b) Leave Encashment

Amounts recognised in the balance sheet consist of-	Rs. in Lakh	
	Leave encashment As at 31 March, 2022	As at 31 March, 2021
Current liability	345.53	283.83

The entire amount of the provision of Rs. 345.53 Lakh (31 March, 2021 : Rs. 283.83 Lakh) is presented as current, since the Group does not have an unconditional right to defer settlement for any of these obligations. However, based on past experience, the Group does not expect all employees to avail the full amount of accrued leave or require payment for such leave within the next 12 months.

Leave obligations not expected to be settled within the next 12 months	Rs. in Lakh	
	As at 31 March, 2022	As at 31 March, 2021
	156.73	165.91

Provident Fund:

Contribution towards provident fund for eligible employees is made to the regulatory authorities. Such benefits are classified as Defined (c) Contribution Schemes as the Group does not carry any further obligations, apart from the contributions made on a monthly basis.

Expense recognized for contribution to provident and other fund is Rs. 719.35 Lakh (31 March, 2021 : Rs. 485.16 Lakh).

34 Employee stock options

Pursuant to shareholder resolution dated July 25, 2015, the Holding Company introduced "Employee Stock Option Plan 2015 (ESOP -2015)". The plan entitles directors and employees to purchase equity shares in the Holding Company at the stipulated exercise price,

subject to compliance with vesting conditions. The vesting period for the share options is in the range of 1-4 years from the grant date. All exercised options shall be settled by physical delivery of equity shares.

(a) Movement in share options during the year:	As at 31 March, 2022		As at 31 March, 2021	
	No. of stock options	Weighted average price (Rs.)	No. of stock options	Weighted average price (Rs.)
Employees Stock Option Plan 2015				
Balance at the beginning of the year	38,890	1	34,616	1
Granted during the year	8,738	1	11,300	1
Exercised during the year	1,786	1	3,410	1
Forfeited during the year	3,355	1	3,616	1
Outstanding at the end of year*	42,487	1	38,890	1
Exercisable at year end	23,497	1	18,637	1

*The exercise price for options outstanding at year end is Rs. 1 and the weighted average remaining contractual life(in years) is 2.39 (31 March, 2021 : 3.63).

	Number exercised	Exercised date	Fair value at exercised date (Rs.)	Exercised price (Rs.)
(b) Share options exercised during the year	26	22 May, 2021	265,553	1
Share options exercised during the year	217	13 September, 2021	265,553	1
Share options exercised during the year	1,543	03 December, 2021	354,000	1

(c) Fair value of shares granted during the year

The weighted average fair value at grant date of the options granted during the year ended 31 March 2022 was Rs. 2,71,114 (31 March, 2021 : Rs. 1,25,314) per option. The fair value at grant date is independently determined using the Black-Scholes Model which takes into account the exercise price, the expected life of option, the share price at grant date and expected price volatility of the underlying share, the expected dividend yield and the risk-free interest rate for the term of the option.

The model inputs for options granted during the year are as follows:

Particulars	As at 31 March, 2022	As at 31 March, 2021
Dividend yield (%)	-	-
Expected volatility (%)*	58.50%-62.15%	54.04%- 59.51%
Risk-free interest rate (%)	4.89%-6.03%	4.73%-5.71%
Weighted average life of option (in years)	3.42	4.16
Weighted average share price (in Rs.)	271,114	125,314
Exercise price (in Rs.)	1	1

*Expected volatility has been determined using Beta of Listed Peers.

(d) Expense recognised in the Statement of Profit and Loss amounting to Rs. 10,799.93 Lakh (31 March, 2021- Rs. 6,849.12 Lakh) (Refer Note 25)

(e) There was an amendment to the Shareholder's agreement ("the amendment") on 02 March, 2021, to grant performance linked incentives to the founder shareholders. The summary of the amendments is disclosed below.

Dilution in conversion ratio:The conversion ratio of Compulsorily Convertible Preference Shares (CCPS) to equity shares would reduce subject to certain performance and service conditions being fulfilled and a qualifying event occurring within cut off dates. This reduction in conversion ratio would increase the relative shareholding of equity shareholders (including the founder shareholders).

In the assessment of the Holding Company, the qualifying event is under the control of the Holding Company. Therefore, adjustment to the conversion ratio on account of a qualifying event at a specified issue price does not violate the fixed-for-fixed criteria as specified in Ind AS 32, Financial Instruments: Presentation. Hence, the instruments have been classified as equity.

Issuance of fresh equity shares: Future milestones of the incentive plan would involve issuance of fresh shares by Holding Company to the founder shareholders subject to certain market and non-market performance and service conditions being fulfilled and a qualifying event occurring within cut off dates.

Owing to market and non-market performance and service conditions attached to both the above benefits, the related costs have been accounted as equity settled share-based payment arrangement as per Ind AS 102.

As at 31 March 2022, the Company has recognised the fair value of the share based payment benefit in the statement of profit and loss on a straight line basis from the date of the grant to the cut off dates based on management's estimate, for the milestones where achievement of performance conditions and occurrence of qualifying events has been deemed probable. Where the management has determined that the achievement of non-market performance condition (occurrence of qualifying event) necessary for triggering certain

future milestones as not probable, no expense has been recognised during the year.

In respect of such share based payment arrangement, the Company will revisit its assessment of the probability of the occurrence of the qualifying event on an ongoing basis.

Expense recognised in Statement of Profit and Loss

Dilution in conversion ratio: Rs. 9,487.33 Lakh (31 March, 2021- Rs. 315.30 Lakh) included in employee stock option plan expense in Employee benefits expense note.

Fair value of share based payment benefit granted during the period

The weighted average fair value at grant date of the options granted was Rs. 1,70,000 per option. The fair value at grant date is independently determined using the Monte Carlo simulation method which takes into account the share price at grant date, expected price volatility of the underlying share and the risk-free interest rate.

The model inputs for options granted were as follows:

Particulars	As at 31 March, 2022	As at 31 March, 2021
Expected volatility (%)*	70%	70%
Quarterly risk-free interest rate (%)	3.22%	3.22%
Weighted average share price (in Rs.)	170,000	170,000

*Expected volatility has been determined using Beta of Listed Peers.

[612800] Notes - Borrowing costs

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No

[612200] Notes - Leases

Disclosure of finance lease and operating lease by lessee [Table]

..(1)

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

Maturity [Axis]	Not later than one year [Member]		Later than one year and not later than five years [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Disclosure of finance lease and operating lease by lessee [Abstract]				
Disclosure of finance lease and operating lease by lessee [Line items]				
Minimum finance lease payments payable	2,548.37	2,418.57	6,913.7	6,594.12

Disclosure of finance lease and operating lease by lessee [Table]

..(2)

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

Maturity [Axis]	Later than five years [Member]	
	31/03/2022	31/03/2021
Disclosure of finance lease and operating lease by lessee [Abstract]		
Disclosure of finance lease and operating lease by lessee [Line items]		
Minimum finance lease payments payable	295.74	2,224.93

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of leases [TextBlock]	Textual information (29) [See below]	
Whether company has entered into any lease agreement	Yes	Yes
Disclosure of finance lease and operating lease by lessee [TextBlock]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No

Textual information (29)

Disclosure of leases [Text Block]

32 Leases

The Group has entered into agreements for taking on lease certain office, and store premises. The lease term is for a period ranging from 2 to 9 years, with escalation clauses in the lease agreements.

The Group has received COVID-19 related rent concessions and has applied the practical expedient introduced in July, 2020 to all qualifying rent concessions, and the amount recognised in other income is Rs. 7.93 Lakhs (31 March, 2021 : Rs. 349.75 Lakhs).

Extension and termination options are included in a number of properties across the Group. These are used to maximise operational flexibility in terms of managing assets used in the Group's operation. The most extension and termination options held are exercisable by lessor and Group mutually.

- (a) The table below provides details regarding the contractual maturities of lease liabilities on undiscounted basis:

	As at 31 March, 2022	As at 31 March, 2021
Particulars	2,548.37	2,418.57
(i) Not later than one year	6,913.70	6,594.12
(ii) Later than one year and not later than five years	295.74	2,224.93
(iii) Later than five years	9,757.81	11,237.62

- (b) Details of lease liability:

The following is the movement in lease liabilities:

Particulars	As at 31 March, 2022	As at 31 March, 2021
Opening balance	8,671.10	11,886.51
Additions during the year	1,366.71	648.34
Terminated/Modified during the year	(91.32)	(2,148.09)
Finance cost accrued during the year	793.18	961.19
Rent Abatement	(7.93)	(349.75)
Payment of lease liabilities	(2,701.06)	(2,327.10)
	8,030.68	8,671.10
- Current	1,901.61	1,653.45
- Non-current	6,129.07	7,017.65

(c) Statement of profit and loss	As at 31 March, 2022	As at 31 March, 2021
Interest expense (included in finance cost)	793.18	941.73
Amortisation of right-of-use assets	2,280.62	2,237.92

- (d) The total cash outflow for leases for the year was Rs. 2,701.06 Lakh (31 March, 2021 : Rs. 2,327.10 Lakh)

- (e) Additions to the right-of-use assets during the year were Rs. 1,415.87 Lakh (31 March, 2021 : Rs. 667.85 Lakh).

- (f) Refer Note 3(b) for amounts recognised in Balance Sheet for right-of-use assets

- (g) Expense relating to short-term leases and low value accounted for applying paragraph 6 is Rs. 512.07 Lakh (31 March, 2021 : Rs. 201.07 Lakh).

[612300] Notes - Transactions involving legal form of lease

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

[612900] Notes - Insurance contracts

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No

[613100] Notes - Effects of changes in foreign exchange rates

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	

[500100] Notes - Subclassification and notes on income and expenses**Miscellaneous other operating revenues [Table]**

..(1)

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

Miscellaneous other operating revenues [Axis]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	85.84	110.27
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues [LineItems]		
Description of miscellaneous other operating revenues	Credit revenue	expiry revenue
Miscellaneous other operating revenues	85.84	110.27

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of notes on revenue from operations explanatory [TextBlock]	Textual information (30) [See below]	
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	9,172.44	5,026.87
Revenue from sale of services	34,499.29	19,628.26
Other operating revenues	85.84	110.27
Other operating revenues	85.84	110.27
Total revenue from operations other than finance company	43,757.57	24,765.4
Total revenue from operations	43,757.57	24,765.4
Disclosure of other operating revenues [Abstract]		
Disclosure of notes on other operating revenues explanatory [TextBlock]	Textual information (31) [See below]	
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	(A) 85.84	(B) 110.27
Total other operating revenues	85.84	110.27
Total other operating revenues	85.84	110.27
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues	(A) 85.84	(B) 110.27
Disclosure of other income [Abstract]		
Disclosure of notes on other income explanatory [TextBlock]	Textual information (32) [See below]	
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	4,920.22	2,851.02
Interest on current intercorporate deposits	4.09	0
Interest on other current investments	(C) 1,312.95	(D) 73.96
Total interest income on current investments	6,237.26	2,924.98
Total interest income	6,237.26	2,924.98
Dividend income [Abstract]		
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Net gain/loss on sale of current investments	714.24	203.56
Total net gain/loss on sale of investments	714.24	203.56
Other non-operating income [Abstract]		
Surplus on disposal, discard, demolition and destruction of depreciable property, plant and equipment	0.38	0
Liabilities written off	36.5	0
Miscellaneous other non-operating income	(E) 171.52	(F) 1,084.25
Total other non-operating income	208.4	1,084.25
Total other income	7,159.9	4,212.79
Disclosure of finance cost [Abstract]		
Disclosure of notes on finance cost explanatory [TextBlock]	Textual information (33) [See below]	
Interest expense [Abstract]		
Interest lease financing	(G) 793.18	(H) 961.19
Other interest charges	(I) 42.47	(J) 54.65
Total interest expense	835.65	1,015.84
Total finance costs	835.65	1,015.84
Employee benefit expense [Abstract]		
Disclosure of notes on employee benefit expense explanatory [TextBlock]	Textual information (34) [See below]	
Salaries and wages	22,216.39	14,626.13
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	719.35	485.16
Total contribution to provident and other funds	719.35	485.16
Employee share based payment [Abstract]		

Employee share based payment- Equity settled	20,287.26	7,164.42
Total employee share based payment	20,287.26	7,164.42
Gratuity	370.87	237.97
Staff welfare expense	792.4	184.59
Total employee benefit expense	44,386.27	22,698.27
Depreciation, depletion and amortisation expense [Abstract]		
Disclosure of notes on depreciation, depletion and amortisation expense explanatory [TextBlock]	Textual information (35) [See below]	
Depreciation expense	(K) 2,762.7	(L) 2,541.23
Amortisation expense	38.91	26.91
Total depreciation, depletion and amortisation expense	2,801.61	2,568.14
Breakup of other expenses [Abstract]		
Disclosure of notes on other expenses explanatory [TextBlock]	Textual information (36) [See below]	
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	0	0
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	0	0
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	23.34	33.09
Total rates and taxes excluding taxes on income	23.34	33.09
Electricity expenses	263.61	157.42
Telephone postage	660.18	570.03
Information technology expenses	1,161.67	966.29
Travelling conveyance	854.84	250.39
Legal professional charges	(M) 3,797.1	(N) 1,172.65
Training recruitment expenses	(O) 1,217.34	(P) 652.26
Directors sitting fees	0	0
Donations subscriptions	85.29	0
Advertising promotional expenses	755.83	383.86
After sales service expenses	0	21.33
Cost repairs maintenance other assets	110.46	108.16
Cost transportation [Abstract]		
Cost freight	1,622.76	833.24
Total cost transportation	1,622.76	833.24
Cost lease rentals	512.07	201.07
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	3.75
Payments to auditor [Abstract]		
Payment for audit services	(Q) 54	(R) 31.75
Payment for other services	51.5	2.22
Payment for reimbursement of expenses	2.26	0
Total payments to auditor	107.76	33.97
CSR expenditure	0	0
Miscellaneous expenses	(S) 36,009.54	(T) 17,766.21
Total other expenses	47,181.79	23,153.72

Footnotes

- (A) Revenue from operations-Other income from service providers-Other income from service providers-NA : 85.84
- (B) Revenue from operations-Other income from service providers-Other income from service providers-NA : 110.27
- (C) - from financial assets : 1312.95
- (D) - from financial assets : 73.96
- (E) Other Income-Net gain on sale of investments-Mutual Funds-NA : 1.55 Other Income-Interest income-Interest income on SD-NA-Interest Income - Notional on SD : 94.94 Other Income-Other Income-Provision for Covid-19 advance to Pro for classification -NA : 0 Other Income-Misc Income-Net gain on lease modification and abatement-NA : 7.93 Other Income-Misc Income-Net gain on lease modification and abatement-NA : 22.48 Other Income-Misc Income-Misc Income-NA : 44.62
- (F) Other Income-Net gain on sale of investments-Mutual Funds-NA : 12.89 Other Income-Interest income-Interest income on SD-NA-Interest Income - Notional on SD : 81.23 Other Income-Other Income-Provision for Covid-19 advance to Pro for classification -NA : 75.95 Other Income-Misc Income-Net gain on lease modification and abatement-NA : 349.75 Other Income-Misc Income-Net gain on lease modification and abatement-NA : 227.93 Other Income-Misc Income-Misc Income-NA : 336.5
- (G) Expenses-Finance Cost-Finance cost - Lease-NA : 793.18
- (H) Expenses-Finance Cost-Finance cost - Lease-NA : 961.19
- (I) Bank Charges : 42.47
- (J) Bank Charges : 54.65
- (K) Expenses-Depreciation and amortization expense-Depreciation of tangibles assets-NA : 482.08 Expenses-Depreciation and amortization expense-Depreciation of Right to use assets-NA : 2280.62
- (L) Expenses-Depreciation and amortization expense-Depreciation of tangibles assets-NA : 303.31 Expenses-Depreciation and amortization expense-Depreciation of Right to use assets-NA : 2237.92
- (M) Expenses-Other Expenses-Legal & Professional Charges-NA : 2465.81 Expenses-Other Expenses-Professional Payment for Pest Control-NA : 1331.29
- (N) Expenses-Other Expenses-Legal & Professional Charges-NA : 688.34 Expenses-Other Expenses-Professional Payment for Pest Control-NA : 484.31
- (O) Expenses-Other Expenses-Training Expenses-NA : 1055.5 Expenses-Other Expenses-Recruitment Expenses-NA : 161.84
- (P) Expenses-Other Expenses-Training Expenses-NA : 575.85 Expenses-Other Expenses-Recruitment Expenses-NA : 76.41
- (Q) Statutory audit fee (excluding taxes) : 53 Tax audit fee : 1
- (R) Statutory audit fee (excluding taxes) : 30.75 Tax audit fee : 1
- (S) Expenses-Other Expenses-Marketing Expenses-NA : 22062.62 Expenses-Other Expenses-Safety Material Cost-NA : 3865.33 Expenses-Other Expenses-Payment Gateway Charges-NA : 1168.12 Expenses-Other Expenses-Bandwidth & Hosting Charges-NA : 985.93 Expenses-Other Expenses-Contractual Employee expenses-NA : 6574.2 Expenses-Other Expenses-Write-down of assets-NA : 9.97 Expenses-Other Expenses-Provision for Bad/Obsolete Inventory-NA : 125 Expenses-Other Expenses-Provision for Covid-19 advance to Pro-NA : 31.47 Expenses-Other Expenses-Balances written off-NA-Balance Write off : 12.73 Expenses-Other Expenses-Allowances for bad and doubtful debts-NA : 255.94 Expenses-Other Expenses-Office Expenses-NA : 842.5 Expenses-Other Expenses-Foreign exchange gain (loss) -NA : 20.35 Expenses-Other Expenses-Miscellaneous expense-NA : 55.38
- (T) Expenses-Other Expenses-Marketing Expenses-NA : 11720.44 Expenses-Other Expenses-Safety Material Cost-NA : 2099.51 Expenses-Other Expenses-Payment Gateway Charges-NA : 690.44 Expenses-Other Expenses-Bandwidth & Hosting Charges-NA : 527.58 Expenses-Other Expenses-Contractual Employee expenses-NA : 1916.02 Expenses-Other Expenses-Write-down of assets-NA : 6.82 Expenses-Other Expenses-Provision for Bad/Obsolete Inventory-NA : 0 Expenses-Other Expenses-Provision for Covid-19 advance to Pro-NA : 0 Expenses-Other Expenses-Balances written off-NA-Balance Write off : 90.25 Expenses-Other Expenses-Allowances for bad and doubtful debts-NA : 137.31 Expenses-Other Expenses-Office Expenses-NA : 558.02 Expenses-Other Expenses-Foreign exchange gain (loss) -NA : 14.06 Expenses-Other Expenses-Miscellaneous expense-NA : 5.76

Textual information (30)

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

	Year ended 31 March, 2022	Year ended 31 March, 2021
21 Revenue from operations		
Revenue from contract with customers		
Sale of services	34,499.29	19,628.26
Sale of products	9,172.44	5,026.87
	43,671.73	24,655.13
Other operating revenue		
Credit expiry revenue	85.84	110.27
	43,757.57	24,765.40

There is no reconciliation item between revenue recognised and the contracted price.

Reconciliation of revenue recognized with contract price :

	Year ended 31 March, 2022	Year ended 31 March, 2021
Contract price	45,599.20	26,225.26
Less: Discount	1,841.63	2,297.09
Total revenue from operations	43,757.57	23,928.17

Textual information (31)

Disclosure of notes on other operating revenues explanatory [Text Block]

Other operating revenue		
Credit expiry revenue	85.84	110.27
	43,757.57	24,765.40

Textual information (32)

Disclosure of notes on other income explanatory [Text Block]

22 Other income		
Fair value gain on financial instruments at FVTPL		
- Mutual funds	1.55	12.89
- Other investments		
Net gain or loss on sale of investment		
- Mutual funds	714.24	203.56
Interest income on financial assets carried at amortized cost		
- From financial asset	1,312.95	73.96
- Bank fixed deposits	2,563.17	348.59
- Corporate fixed deposits	2,357.05	2,502.43
- Inter-corporate loan	4.09	-
Unwinding of discount on security deposits	94.94	81.23
Liability no longer required written back	36.50	-
Gain on disposal of property, plant and equipment	0.38	-
Allowance for doubtful recoveries of advance written back	-	75.95
Rent abatement	7.93	349.75
Net gain on lease modification	22.48	227.93
Miscellaneous income	44.62	336.50
	7,159.90	4,212.79

Textual information (33)

Disclosure of notes on finance cost explanatory [Text Block]

26	Finance costs		
	Interest on borrowings	-	-
	Interest on leases (Refer Note 32)	793.18	961.19
	Bank charges	42.47	54.65
		835.65	1,015.84

Textual information (34)

Disclosure of notes on employee benefit expense explanatory [Text Block]

25	Employee benefits expense		
	Salaries, wages and bonus	22,216.39	14,626.13
	Contributions to provident and other funds (Refer Note 33)	719.35	485.16
	Employee stock option plan expense (Refer Note 34)	20,287.26	7,164.42
	Gratuity* (Refer Note 33)	370.87	237.97
	Staff welfare expenses	792.40	184.59
		44,386.27	22,698.27

*Includes Rs. 29.26 Lakh (March 31, 2021: Rs. 32.06 Lakh) towards end of service benefit plan as per United Arab Emirates Law with respect to foreign subsidiary.

Textual information (35)

Disclosure of notes on depreciation, depletion and amortisation expense explanatory [Text Block]

27	Depreciation and amortisation expense		
	Depreciation on property, plant and equipment	482.08	303.31
	Amortisation of intangible assets	38.91	26.91
	Amortisation of Right-of-use assets	2,280.62	2,237.92
		2,801.61	2,568.14

Textual information (36)

Disclosure of notes on other expenses explanatory [Text Block]

28 Other expenses		
Marketing expenses	22,062.62	11,720.44
Personal protective equipment and safety material distributed to service professionals	3,865.33	2,099.51
Software expenses	1,161.67	966.29
Freight & cartage	1,622.76	833.24
Professional expense on rendering of pest control and other services	1,331.29	484.31
Promotional expenses	755.83	383.86
Payment gateway charges	1,168.12	690.44
Service expenses	-	21.33
Loss on disposal of property, plant and equipment	-	3.75
Bandwidth & hosting charges	985.93	527.58
Training expenses	1,055.50	575.85
Communication expenses	660.18	570.03
Contractual employee expenses	6,574.20	1,916.02
Electricity expenses	263.61	157.42
Write-down of assets	9.97	6.82
Provision for bad/obsolete inventory	125.00	-
Allowance for doubtful recoveries of advance	31.47	-
Advances written off	12.73	90.25
Allowances for bad and doubtful debts	255.94	137.31
Legal & professional charges	2,573.57	722.31
Lease rent (Refer Note 32)	512.07	201.07
Office expense	842.50	558.02
Rates & taxes	23.34	33.09
Foreign exchange loss	20.35	14.06
Repairs & maintenance	110.46	108.16
Recruitment expenses	161.84	76.41
Travelling expenses	854.84	250.39
Donation expenses	85.29	-
Miscellaneous Expenses	55.38	5.76
	47,181.79	23,153.72
*Payment to auditors		
Statutory audit fee (excluding taxes)	53.00	30.75
Tax audit fee	1.00	1.00
Out of pocket expense	2.26	-
Other services	51.50	2.22
	107.76	33.97

[613200] Notes - Cash flow statement

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	2,668.08	4,582.34	9,937.66
Cash and cash equivalents	(A) 2,668.08	(B) 4,582.34	
Income taxes paid (refund), classified as operating activities	191.21	187.08	
Total income taxes paid (refund)	191.21	187.08	

Footnotes

(A) (iii) Cash and cash equivalents : 2668.08

(B) (iii) Cash and cash equivalents : 4582.34

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Additional information on profit and loss account explanatory [TextBlock]	Textual information (37) [See below]	
Changes in inventories of stock-in-trade	(A) -1,187.31	(B) 172.39
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-1,187.31	172.39
Domestic sale manufactured goods	0	0
Domestic sale traded goods	9,172.44	5,026.87
Total domestic turnover goods, gross	9,172.44	5,026.87
Export sale manufactured goods	0	0
Export sale traded goods	0	0
Total export turnover goods, gross	0	0
Total revenue from sale of products	9,172.44	5,026.87
Domestic revenue services	34,499.29	19,628.26
Export revenue services	0	0
Total revenue from sale of services	34,499.29	19,628.26
Gross value of transaction with related parties	0	0
Bad debts of related parties	0	0

Footnotes

(A) Opening inventories (Gross) : 1246.93 Less: Closing inventories (Gross) : -2434.24

(B) Opening inventories (Gross) : 1419.32 Less: Closing inventories (Gross) : -1246.93

Textual information (37)

Additional information on profit and loss account explanatory [Text Block]

23 Purchases of stock-in-trade		
Purchases of stock-in-trade	8,313.94	4,297.35
	8,313.94	4,297.35
24 Changes in inventories of stock-in-trade		
Opening inventories (Gross)	1,246.93	1,419.32
Less: Closing inventories (Gross)	(2,434.24)	(1,246.93)
(Increase)/Decrease in inventories	(1,187.31)	172.39

*During the year ended 31 March, 2022 Nil (31 March, 2021: Rs. 9.06 Lakhs) is recognised as an expense for inventories carried at net realisable value.

*During the period ended September 30, 2021 NIL (March 31, 2020: Rs. 9.06 Lakhs) is recognised as an expense for inventories carried at net realisable value.

	Year ended 31 March, 2022	Year ended 31 March, 2021
29 Other comprehensive income		
Items that will not be reclassified to profit or loss		
Remeasurements of the defined benefit plans	(73.54)	(38.30)
Income tax (expense)/credit relating to items that will not be reclassified to profit or loss	-	-
Total	(73.54)	(38.30)

[611200] Notes - Fair value measurement**Disclosure of fair value measurement of assets [Table]**

..(1)

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

Measurement [Axis]	At fair value [Member]			Recurring fair value measurement [Member]
	Classes of assets [Member]			Classes of assets [Member]
Classes of assets [Axis]	All levels of fair value hierarchy [Member]			All levels of fair value hierarchy [Member]
Levels of fair value hierarchy [Axis]				
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	1,66,567.18	52,644.31	65,673.19	1,66,567.18
Description of valuation techniques used in fair value measurement, assets	Refer to child member	Refer to child member		Refer to child member
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Purchases, fair value measurement, assets	1,18,227.12	3,135.1		1,18,227.12
Sales, fair value measurement, assets	4,304.25	16,163.98		4,304.25
Total increase (decrease) in fair value measurement, assets	1,13,922.87	-13,028.88		1,13,922.87
Assets at end of period	1,66,567.18	52,644.31	65,673.19	1,66,567.18
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer to child member	Refer to child member		Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member	Refer to child member		Refer to child member

Disclosure of fair value measurement of assets [Table]

..(2)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
	Classes of assets [Member]		Other equity securities [Member]	
Classes of assets [Axis]	All levels of fair value hierarchy [Member]		All levels of fair value hierarchy [Member]	
Levels of fair value hierarchy [Axis]				
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	52,644.31	65,673.19	92,212.77	37,050.94
Description of valuation techniques used in fair value measurement, assets	Refer to child member		Refer to child member	Refer to child member
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Purchases, fair value measurement, assets	3,135.1		57,551.83	0
Sales, fair value measurement, assets	16,163.98		2,390	10,808.66
Total increase (decrease) in fair value measurement, assets	-13,028.88		55,161.83	-10,808.66
Assets at end of period	52,644.31	65,673.19	92,212.77	37,050.94
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer to child member		Refer to child member	Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member		Refer to child member	Refer to child member

Disclosure of fair value measurement of assets [Table]

..(3)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other equity securities [Member]			
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]	Level 1 of fair value hierarchy [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	47,859.6	1,684.08	4,074.08	9,022.76
Description of valuation techniques used in fair value measurement, assets		Textual information (38) [See below]	Textual information (39) [See below]	
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Purchases, fair value measurement, assets		0	0	
Sales, fair value measurement, assets		2,390	4,948.68	
Total increase (decrease) in fair value measurement, assets		-2,390	-4,948.68	
Assets at end of period	47,859.6	1,684.08	4,074.08	9,022.76
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets		Investments	Investments	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets		NA	NA	

Disclosure of fair value measurement of assets [Table]

..(4)

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

Measurement [Axis]	Recurring fair value measurement [Member]				Other assets [Member]
Classes of assets [Axis]	Other equity securities [Member]				
Levels of fair value hierarchy [Axis]	Level 3 of fair value hierarchy [Member]				All levels of fair value hierarchy [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	
Disclosure of fair value measurement of assets [Abstract]					
Disclosure of fair value measurement of assets [Line items]					
Assets	90,528.69	32,976.86	38,836.84	74,354.41	
Description of valuation techniques used in fair value measurement, assets	Textual information (40) [See below]	Textual information (41) [See below]			Refer to child member
Reconciliation of changes in fair value measurement, assets [Abstract]					
Changes in fair value measurement, assets [Abstract]					
Purchases, fair value measurement, assets	57,551.83	0		60,675.29	
Sales, fair value measurement, assets	0	5,859.98		1,914.25	
Total increase (decrease) in fair value measurement, assets	57,551.83	-5,859.98		58,761.04	
Assets at end of period	90,528.69	32,976.86	38,836.84	74,354.41	
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Investments	Investments			Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Investments	Investments			Refer to child member

Disclosure of fair value measurement of assets [Table]

..(5)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
	Other assets [Member]		Other assets 1 [Member]	
Classes of assets [Axis]	All levels of fair value hierarchy [Member]		All levels of fair value hierarchy [Member]	
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]		All levels of fair value hierarchy [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	15,593.37	17,813.59	678.4	307.57
Description of valuation techniques used in fair value measurement, assets	Refer to child member		Refer to child member	Refer to child member
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Purchases, fair value measurement, assets	3,135.1		370.83	213.97
Sales, fair value measurement, assets	5,355.32		0	0
Total increase (decrease) in fair value measurement, assets	-2,220.22		370.83	213.97
Assets at end of period	15,593.37	17,813.59	678.4	307.57
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer to child member		Refer to child member	Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member		Refer to child member	Refer to child member

Disclosure of fair value measurement of assets [Table]

..(6)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
	Other assets 1 [Member]			
Classes of assets [Axis]	Other assets 1 [Member]			
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]	Level 1 of fair value hierarchy [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	93.6	0	0	0
Description of valuation techniques used in fair value measurement, assets		NA	NA	
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Purchases, fair value measurement, assets		0	0	
Sales, fair value measurement, assets		0	0	
Total increase (decrease) in fair value measurement, assets		0		
Assets at end of period	93.6	0	0	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets		NA	NA	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets		NA	NA	

Disclosure of fair value measurement of assets [Table]

..(7)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets 1 [Member]			Other assets 2 [Member]
Levels of fair value hierarchy [Axis]	Level 3 of fair value hierarchy [Member]			All levels of fair value hierarchy [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	678.4	307.57	93.6	2,668.09
Description of valuation techniques used in fair value measurement, assets	Textual information (42) [See below]	Textual information (43) [See below]		Refer to child member
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Purchases, fair value measurement, assets	370.83	213.97		0
Sales, fair value measurement, assets	0	0		1,914.25
Total increase (decrease) in fair value measurement, assets	370.83	213.97		-1,914.25
Assets at end of period	678.4	307.57	93.6	2,668.09
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Trade receivables	Trade receivables		Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Trade receivables	Trade receivables		Refer to child member

Disclosure of fair value measurement of assets [Table]

..(8)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets 2 [Member]			
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]		Level 1 of fair value hierarchy [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	4,582.34	9,937.66	0	0
Description of valuation techniques used in fair value measurement, assets	Refer to child member		NA	NA
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Purchases, fair value measurement, assets	0		0	0
Sales, fair value measurement, assets	5,355.32		0	0
Total increase (decrease) in fair value measurement, assets	-5,355.32		0	
Assets at end of period	4,582.34	9,937.66	0	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer to child member		NA	NA
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member		NA	NA

Disclosure of fair value measurement of assets [Table]

..(9)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets 2 [Member]			
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]	Level 3 of fair value hierarchy [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	0	2,668.09	4,582.34	9,937.66
Description of valuation techniques used in fair value measurement, assets		Textual information (44) [See below]	Textual information (45) [See below]	
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Purchases, fair value measurement, assets		0	0	
Sales, fair value measurement, assets		1,914.25	5,355.32	
Total increase (decrease) in fair value measurement, assets		-1,914.25	-5,355.32	
Assets at end of period	0	2,668.09	4,582.34	9,937.66
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets		Cash and cash equivalents	Cash and cash equivalents	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets		Cash and cash equivalents	Cash and cash equivalents	

Disclosure of fair value measurement of assets [Table]

..(10)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets 3 [Member]			
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]			Level 1 of fair value hierarchy [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	64,709.76	8,190.25	5,356.04	0
Description of valuation techniques used in fair value measurement, assets	Refer to child member	Refer to child member		NA
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Purchases, fair value measurement, assets	56,519.51	2,834.21		0
Sales, fair value measurement, assets	0	0		
Total increase (decrease) in fair value measurement, assets	56,519.51	2,834.21		0
Assets at end of period	64,709.76	8,190.25	5,356.04	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer to child member	Refer to child member		NA
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member	Refer to child member		NA

Disclosure of fair value measurement of assets [Table]

..(11)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets 3 [Member]			
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]		Level 3 of fair value hierarchy [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	0	0	64,709.76	8,190.25
Description of valuation techniques used in fair value measurement, assets	NA		Textual information (46) [See below]	Textual information (47) [See below]
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Purchases, fair value measurement, assets	0		56,519.51	2,834.21
Sales, fair value measurement, assets	0		0	0
Total increase (decrease) in fair value measurement, assets			56,519.51	2,834.21
Assets at end of period	0	0	64,709.76	8,190.25
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	NA		Bank balances other than cash and cash equivalents	Bank balances other than cash and cash equivalents
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	NA		Bank balances other than cash and cash equivalents	Bank balances other than cash and cash equivalents

Disclosure of fair value measurement of assets [Table]

..(12)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets 3 [Member]	Other assets 4 [Member]		
Levels of fair value hierarchy [Axis]	Level 3 of fair value hierarchy [Member]	All levels of fair value hierarchy [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	5,356.04	6,298.16	2,513.21	2,426.29
Description of valuation techniques used in fair value measurement, assets		Refer to child member	Refer to child member	
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Purchases, fair value measurement, assets		3,784.95	86.92	
Sales, fair value measurement, assets		0	0	
Total increase (decrease) in fair value measurement, assets		3,784.95	86.92	
Assets at end of period	5,356.04	6,298.16	2,513.21	2,426.29
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets		Refer to child member	Refer to child member	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets		Refer to child member	Refer to child member	

Disclosure of fair value measurement of assets [Table]

..(13)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets 4 [Member]			
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]			Level 3 of fair value hierarchy [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	0	0	0	6,298.16
Description of valuation techniques used in fair value measurement, assets	NA	NA		Textual information (48) [See below]
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Purchases, fair value measurement, assets	0	0		3,784.95
Sales, fair value measurement, assets	0	0		0
Total increase (decrease) in fair value measurement, assets	0			3,784.95
Assets at end of period	0	0	0	6,298.16
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	NA	NA		Others financial assets
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	NA	NA		Others financial assets

Disclosure of fair value measurement of assets [Table]

..(14)

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

Measurement [Axis]	Recurring fair value measurement [Member]	
Classes of assets [Axis]	Other assets 4 [Member]	
Levels of fair value hierarchy [Axis]	Level 3 of fair value hierarchy [Member]	
	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of fair value measurement of assets [Abstract]		
Disclosure of fair value measurement of assets [Line items]		
Assets	2,513.21	2,426.29
Description of valuation techniques used in fair value measurement, assets	Textual information (49) [See below]	
Reconciliation of changes in fair value measurement, assets [Abstract]		
Changes in fair value measurement, assets [Abstract]		
Purchases, fair value measurement, assets	86.92	
Sales, fair value measurement, assets	0	
Total increase (decrease) in fair value measurement, assets	86.92	
Assets at end of period	2,513.21	2,426.29
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Others financial assets	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Others financial assets	

Disclosure of fair value measurement of liabilities [Table]

..(1)

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

Measurement [Axis]	At fair value [Member]			
	1			2
Classes of liabilities [Axis]				
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]			All levels of fair value hierarchy [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of fair value measurement of liabilities [Abstract]				
Disclosure of fair value measurement of liabilities [Line items]				
Liabilities	7,672.22	4,826	3,207.81	3,529.39
Description of valuation techniques used in fair value measurement, liabilities	Refer to child member	Refer to child member		Refer to child member
Reconciliation of changes in fair value measurement, liabilities [Abstract]				
Changes in fair value measurement, liabilities [Abstract]				
Purchases, fair value measurement, liabilities	2,846.22	1,618.19		1,344.98
Sales, fair value measurement, liabilities	0	0		0
Total increase (decrease) in fair value measurement, liabilities	2,846.22	1,618.19		1,344.98
Liabilities at end of period	7,672.22	4,826	3,207.81	3,529.39
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	Refer to child member	Refer to child member		Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	Refer to child member	Refer to child member		Refer to child member

Disclosure of fair value measurement of liabilities [Table]

..(2)

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

Measurement [Axis]	At fair value [Member]			
	2		3	
Classes of liabilities [Axis]				
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]		All levels of fair value hierarchy [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of fair value measurement of liabilities [Abstract]				
Disclosure of fair value measurement of liabilities [Line items]				
Liabilities	2,184.41	1,058.49	8,030.68	8,671.1
Description of valuation techniques used in fair value measurement, liabilities	Refer to child member		Refer to child member	Refer to child member
Reconciliation of changes in fair value measurement, liabilities [Abstract]				
Changes in fair value measurement, liabilities [Abstract]				
Purchases, fair value measurement, liabilities	1,125.92		0	8,671.1
Sales, fair value measurement, liabilities	0		640.42	0
Total increase (decrease) in fair value measurement, liabilities	1,125.92		-640.42	8,671.1
Liabilities at end of period	2,184.41	1,058.49	8,030.68	8,671.1
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	Refer to child member		Refer to child member	Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	Refer to child member		Refer to child member	Refer to child member

Disclosure of fair value measurement of liabilities [Table]

..(3)

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

Measurement [Axis]	At fair value [Member]	Recurring fair value measurement [Member]		
Classes of liabilities [Axis]	3	1		
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]	All levels of fair value hierarchy [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of fair value measurement of liabilities [Abstract]				
Disclosure of fair value measurement of liabilities [Line items]				
Liabilities	0	7,672.22	4,826	3,207.81
Description of valuation techniques used in fair value measurement, liabilities		Refer to child member	Refer to child member	
Reconciliation of changes in fair value measurement, liabilities [Abstract]				
Changes in fair value measurement, liabilities [Abstract]				
Purchases, fair value measurement, liabilities		2,846.22	1,618.19	
Sales, fair value measurement, liabilities		0	0	
Total increase (decrease) in fair value measurement, liabilities		2,846.22	1,618.19	
Liabilities at end of period	0	7,672.22	4,826	3,207.81
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities		Refer to child member	Refer to child member	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities		Refer to child member	Refer to child member	

Disclosure of fair value measurement of liabilities [Table]

..(4)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of liabilities [Axis]	1			2
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]			All levels of fair value hierarchy [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of fair value measurement of liabilities [Abstract]				
Disclosure of fair value measurement of liabilities [Line items]				
Liabilities	7,672.22	4,826	3,207.81	3,529.39
Description of valuation techniques used in fair value measurement, liabilities	Textual information (50) [See below]	Textual information (51) [See below]		Refer to child member
Reconciliation of changes in fair value measurement, liabilities [Abstract]				
Changes in fair value measurement, liabilities [Abstract]				
Purchases, fair value measurement, liabilities	2,846.22	1,618.19		1,344.98
Sales, fair value measurement, liabilities	0	0		0
Total increase (decrease) in fair value measurement, liabilities	2,846.22	1,618.19		1,344.98
Liabilities at end of period	7,672.22	4,826	3,207.81	3,529.39
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	Trade Payables	Trade Payables		Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	Trade Payables	Trade Payables		Refer to child member

Disclosure of fair value measurement of liabilities [Table]

..(5)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of liabilities [Axis]	2			
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]		Level 1 of fair value hierarchy [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of fair value measurement of liabilities [Abstract]				
Disclosure of fair value measurement of liabilities [Line items]				
Liabilities	2,184.41	1,058.49	3,529.39	2,184.41
Description of valuation techniques used in fair value measurement, liabilities	Refer to child member		Textual information (52) [See below]	Textual information (53) [See below]
Reconciliation of changes in fair value measurement, liabilities [Abstract]				
Changes in fair value measurement, liabilities [Abstract]				
Purchases, fair value measurement, liabilities	1,125.92		1,344.98	1,125.92
Sales, fair value measurement, liabilities	0		0	0
Total increase (decrease) in fair value measurement, liabilities	1,125.92		1,344.98	1,125.92
Liabilities at end of period	2,184.41	1,058.49	3,529.39	2,184.41
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	Refer to child member		Other financial liabilities	Other financial liabilities
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	Refer to child member		Other financial liabilities	Other financial liabilities

Disclosure of fair value measurement of liabilities [Table]

..(6)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of liabilities [Axis]	2	3		
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]	All levels of fair value hierarchy [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of fair value measurement of liabilities [Abstract]				
Disclosure of fair value measurement of liabilities [Line items]				
Liabilities	1,058.49	8,030.68	8,671.1	0
Description of valuation techniques used in fair value measurement, liabilities		Refer to child member	Refer to child member	
Reconciliation of changes in fair value measurement, liabilities [Abstract]				
Changes in fair value measurement, liabilities [Abstract]				
Purchases, fair value measurement, liabilities		0	8,671.1	
Sales, fair value measurement, liabilities		640.42	0	
Total increase (decrease) in fair value measurement, liabilities		-640.42	8,671.1	
Liabilities at end of period	1,058.49	8,030.68	8,671.1	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities		Refer to child member	Refer to child member	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities		Refer to child member	Refer to child member	

Disclosure of fair value measurement of liabilities [Table]

..(7)

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

Measurement [Axis]	Recurring fair value measurement [Member]		
Classes of liabilities [Axis]	3		
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of fair value measurement of liabilities [Abstract]			
Disclosure of fair value measurement of liabilities [Line items]			
Liabilities	8,030.68	8,671.1	0
Description of valuation techniques used in fair value measurement, liabilities	Textual information (54) [See below]	Textual information (55) [See below]	
Reconciliation of changes in fair value measurement, liabilities [Abstract]			
Changes in fair value measurement, liabilities [Abstract]			
Purchases, fair value measurement, liabilities	0	8,671.1	
Sales, fair value measurement, liabilities	640.42	0	
Total increase (decrease) in fair value measurement, liabilities	-640.42	8,671.1	
Liabilities at end of period	8,030.68	8,671.1	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	Lease Liability	Lease Liability	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	Lease Liability	Lease Liability	

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of fair value measurement [TextBlock]	Textual information (56) [See below]	
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	Yes	Yes
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	Yes	Yes
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No

Textual information (38)**Description of valuation techniques used in fair value measurement, assets**

1) Fair value of the cash and short term deposits, current loans and advances and other current financial liabilities and other financial instruments and other similar items approximate their carrying value largely due to short term maturities of these instruments. 2) The fair value of unquoted instruments and other financial liabilities is estimated by discounting future cash flows using rates currently available for debt of similar terms, credit risk and remaining maturities.

Textual information (39)**Description of valuation techniques used in fair value measurement, assets**

1) Fair value of the cash and short term deposits, current loans and advances and other current financial liabilities and other financial institutions and other similar items approximate their carrying value largely due to short term maturities of these instruments. and 2) The fair value of unquoted instruments, loans from banks and other financial liabilities is estimated by discounting future cash flows using rates currently available for debt of similar terms, credit risk and remaining maturities.

Textual information (40)**Description of valuation techniques used in fair value measurement, assets**

1) Fair value of the cash and short term deposits, current loans and advances and other current financial liabilities and other financial instruments and other similar items approximate their carrying value largely due to short term maturities of these instruments. 2) The fair value of unquoted instruments and other financial liabilities is estimated by discounting future cash flows using rates currently available for debt of similar terms, credit risk and remaining maturities.

Textual information (41)

Description of valuation techniques used in fair value measurement, assets

1) Fair value of the cash and short term deposits, current loans and advances and other current financial liabilities and other financial institutions and other similar items approximate their carrying value largely due to short term maturities of these instruments. and 2) The fair value of unquoted instruments, loans from banks and other financial liabilities is estimated by discounting future cash flows using rates currently available for debt of similar terms, credit risk and remaining maturities.

Textual information (42)

Description of valuation techniques used in fair value measurement, assets

1) Fair value of the cash and short term deposits, current loans and advances and other current financial liabilities and other financial instruments and other similar items approximate their carrying value largely due to short term maturities of these instruments.2) The fair value of unquoted instruments and other financial liabilities is estimated by discounting future cash flows using rates currently available for debt of similar terms, credit risk and remaining maturities.

Textual information (43)

Description of valuation techniques used in fair value measurement, assets

1) Fair value of the cash and short term deposits, current loans and advances and other current financial liabilities and other financial institutions and other similar items approximate their carrying value largely due to short term maturities of these instruments. and 2) The fair value of unquoted instruments, loans from banks and other financial liabilities is estimated by discounting future cash flows using rates currently available for debt of similar terms, credit risk and remaining maturities.

Textual information (44)

Description of valuation techniques used in fair value measurement, assets

1) Fair value of the cash and short term deposits, current loans and advances and other current financial liabilities and other financial instruments and other similar items approximate their carrying value largely due to short term maturities of these instruments.2) The fair value of unquoted instruments and other financial liabilities is estimated by discounting future cash flows using rates currently available for debt of similar terms, credit risk and remaining maturities.

Textual information (45)

Description of valuation techniques used in fair value measurement, assets

1) Fair value of the cash and short term deposits, current loans and advances and other current financial liabilities and other financial institutions and other similar items approximate their carrying value largely due to short term maturities of these instruments. and 2) The fair value of unquoted instruments, loans from banks and other financial liabilities is estimated by discounting future cash flows using rates currently available for debt of similar terms, credit risk and remaining maturities.

Textual information (46)

Description of valuation techniques used in fair value measurement, assets

1) Fair value of the cash and short term deposits, current loans and advances and other current financial liabilities and other financial instruments and other similar items approximate their carrying value largely due to short term maturities of these instruments.2) The fair value of unquoted instruments and other financial liabilities is estimated by discounting future cash flows using rates currently available for debt of similar terms, credit risk and remaining maturities.

Textual information (47)

Description of valuation techniques used in fair value measurement, assets

1) Fair value of the cash and short term deposits, current loans and advances and other current financial liabilities and other financial institutions and other similar items approximate their carrying value largely due to short term maturities of these instruments. and 2) The fair value of unquoted instruments, loans from banks and other financial liabilities is estimated by discounting future cash flows using rates currently available for debt of similar terms, credit risk and remaining maturities.

Textual information (48)

Description of valuation techniques used in fair value measurement, assets

1) Fair value of the cash and short term deposits, current loans and advances and other current financial liabilities and other financial instruments and other similar items approximate their carrying value largely due to short term maturities of these instruments. 2) The fair value of unquoted instruments and other financial liabilities is estimated by discounting future cash flows using rates currently available for debt of similar terms, credit risk and remaining maturities.

Textual information (49)

Description of valuation techniques used in fair value measurement, assets

1) Fair value of the cash and short term deposits, current loans and advances and other current financial liabilities and other financial institutions and other similar items approximate their carrying value largely due to short term maturities of these instruments. and 2) The fair value of unquoted instruments, loans from banks and other financial liabilities is estimated by discounting future cash flows using rates currently available for debt of similar terms, credit risk and remaining maturities.

Textual information (50)

Description of valuation techniques used in fair value measurement, liabilities

1) Fair value of the cash and short term deposits, current loans and advances and other current financial liabilities and other financial institutions and other similar items approximate their carrying value largely due to short term maturities of these instruments. and 2) The fair value of unquoted instruments, loans from banks and other financial liabilities is estimated by discounting future cash flows using rates currently available for debt of similar terms, credit risk and remaining maturities.

Textual information (51)

Description of valuation techniques used in fair value measurement, liabilities

1) Fair value of the cash and short term deposits, current loans and advances and other current financial liabilities and other financial institutions and other similar items approximate their carrying value largely due to short term maturities of these instruments. and 2) The fair value of unquoted instruments, loans from banks and other financial liabilities is estimated by discounting future cash flows using rates currently available for debt of similar terms, credit risk and remaining maturities.

Textual information (52)

Description of valuation techniques used in fair value measurement, liabilities

1) Fair value of the cash and short term deposits, current loans and advances and other current financial liabilities and other financial institutions and other similar items approximate their carrying value largely due to short term maturities of these instruments. and 2) The fair value of unquoted instruments, loans from banks and other financial liabilities is estimated by discounting future cash flows using rates currently available for debt of similar terms, credit risk and remaining maturities.

Textual information (53)

Description of valuation techniques used in fair value measurement, liabilities

1) Fair value of the cash and short term deposits, current loans and advances and other current financial liabilities and other financial institutions and other similar items approximate their carrying value largely due to short term maturities of these instruments. and 2) The fair value of unquoted instruments, loans from banks and other financial liabilities is estimated by discounting future cash flows using rates currently available for debt of similar terms, credit risk and remaining maturities.

Textual information (54)

Description of valuation techniques used in fair value measurement, liabilities

1) Fair value of the cash and short term deposits, current loans and advances and other current financial liabilities and other financial institutions and other similar items approximate their carrying value largely due to short term maturities of these instruments. and 2) The fair value of unquoted instruments, loans from banks and other financial liabilities is estimated by discounting future cash flows using rates currently available for debt of similar terms, credit risk and remaining maturities.

Textual information (55)

Description of valuation techniques used in fair value measurement, liabilities

1) Fair value of the cash and short term deposits, current loans and advances and other current financial liabilities and other financial institutions and other similar items approximate their carrying value largely due to short term maturities of these instruments. and 2) The fair value of unquoted instruments, loans from banks and other financial liabilities is estimated by discounting future cash flows using rates currently available for debt of similar terms, credit risk and remaining maturities.

Textual information (56)

Disclosure of fair value measurement [Text Block]

	Rs. in Lakh	
	As at 31 March, 2022	As at 31 March, 2021
36 Capital management		
The Group manages its capital with the objective of maximising growth and total shareholder return. The Group uses a mix of equity and debt to allocate appropriate capital for continued growth, safeguard its ability to continue as a growing concern and optimise its cost of capital.		
Total borrowings (Including lease liabilities)	8,030.68	8,671.10
Less: Cash and cash equivalent	(2,668.09)	(4,582.34)
Net Debt	5,362.59	4,088.76
Total equity	155,143.24	45,360.37
Net debt to equity ratio	0.03	0.09

37 Financial instruments- accounting, classification and fair value measurement

A. Accounting classification and fair values

Rs. in Lakh

As at 31 March, 2022	Carrying amount		Amortised Cost*	Total
	Fair value through profit and loss	Fair value through other comprehensive income		
Financial assets				
Investments	1,684.08	-	90,528.69	92,212.77
Trade receivables	-	-	678.40	678.40
Cash and cash equivalents	-	-	2,668.09	2,668.09
Bank balances other than above	-	-	64,709.76	64,709.76
Others financial assets	-	-	6,298.16	6,298.16
Total	1,684.08	-	164,883.10	166,567.18
Financial liabilities				
Borrowings	-	-	-	-
Trade payables	-	-	7,672.22	7,672.22
Other financial liabilities	-	-	3,529.39	3,529.39
Lease Liabilities	-	-	8,030.68	8,030.68
Total	-	-	19,232.29	19,232.29
As at 31 March, 2022	Fair value		Level 3	Total
	Level 1	Level 2		
Financial assets				
Investments	1,684.08	-	90,528.69	92,212.77
Trade receivables	-	-	678.40	678.40
Cash and cash equivalents	-	-	2,668.09	2,668.09

Bank balances other than above	-	-	64,709.76	64,709.76
Others financial assets	-	-	6,298.16	6,298.16
Total	1,684.08	-	164,883.10	166,567.18
Financial liabilities				
Borrowings	-	-	-	-
Trade payables	-	-	7,672.22	7,672.22
Other financial liabilities	-	-	3,529.39	3,529.39
Lease Liabilities	-	-	8,030.68	8,030.68
Total	-	-	19,232.29	19,232.29

As at 31 March, 2021	Carrying amount		Amortised Cost*	Total
	Fair value through profit and loss	Fair value through other comprehensive income		
Financial assets				
Investments	4,074.08	-	32,976.86	37,050.94
Trade receivables	-	-	307.57	307.57
Cash and cash equivalents	-	-	4,582.34	4,582.34
Bank balances other than above	-	-	8,190.25	8,190.25
Others financial assets	-	-	2,513.21	2,513.21
Total	4,074.08	-	48,570.23	52,644.31

Financial liabilities				
Borrowings	-	-	-	-
Trade payables	-	-	4,826.00	4,826.00
Other financial liabilities	-	-	2,184.41	2,184.41
Lease Liabilities	-	-	8,671.10	8,671.10
Total	-	-	15,681.51	15,681.51

As at 31 March, 2021	Fair value			Total
	Level 1	Level 2	Level 3	
Financial assets				
Investments	4,074.08	-	32,976.86	37,050.94
Trade receivables	-	-	307.57	307.57
Cash and cash equivalents	-	-	4,582.34	4,582.34
Bank balances other than above	-	-	8,190.25	8,190.25
Others financial assets	-	-	2,513.21	2,513.21
Total	4,074.08	-	48,570.23	52,644.31

Financial liabilities				
Borrowings	-	-	-	-
Trade payables	-	-	4,826.00	4,826.00
Other financial liabilities	-	-	2,184.41	2,184.41
Lease Liabilities	-	-	8,671.10	8,671.10
Total	-	-	15,681.51	15,681.51

* The carrying value and the fair value approximates.

The table shown below analyses financial instruments carried at fair value, by valuation method. The different levels have been defined below:

- 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)
- Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs)

The following methods and assumptions were used to estimate the fair values:

- 1) Fair value of the cash and short term deposits, current loans and advances and other current financial liabilities and other financial instruments and other similar items approximate their carrying value largely due to short term maturities of these instruments.
- 2) The fair value of unquoted instruments and other financial liabilities is estimated by discounting future cash flows using rates currently available for debt of similar terms, credit risk and remaining maturities.

[613300] Notes - Operating segments

Disclosure of geographical areas [Table]

..(1)

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

Geographical areas [Axis]	Country of domicile [Member]		Foreign countries [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Revenue from external customers	39,505.49	23,117.21	4,252.08	1,648.19
Disclosure of geographical areas [Abstract]				
Disclosure of geographical areas [Line items]				
Country of domicile or foreign country	INDIA	INDIA	Refer to child member	Refer to child member
Revenue from external customers	39,505.49	23,117.21	4,252.08	1,648.19
Non-current assets other than financial instruments, deferred tax assets, post-employment benefit assets, and rights arising under insurance contracts	8,855.32	9,317.78	304.18	165.26
Revenue from external customers	39,505.49	23,117.21	4,252.08	1,648.19

Disclosure of geographical areas [Table]

..(2)

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

Geographical areas [Axis]	Foreign country 1 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Revenue from external customers	4,252.08	1,648.19
Disclosure of geographical areas [Abstract]		
Disclosure of geographical areas [Line items]		
Country of domicile or foreign country	(A) UNITED ARAB EMIRATES	(B) UNITED ARAB EMIRATES
Revenue from external customers	4,252.08	1,648.19
Non-current assets other than financial instruments, deferred tax assets, post-employment benefit assets, and rights arising under insurance contracts	304.18	165.26
Revenue from external customers	4,252.08	1,648.19

(A) Australia, Singapore, Dubai, Saudi Arabia and United States

(B) Australia, Singapore, Dubai

Disclosure of reportable segments [Table]

..(1)

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

Entity's reportable segments [Axis]	Reportable segments 1 [Member]		Reportable segments 2 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of reportable segments [Abstract]				
Disclosure of reportable segments [Line items]				
Nature of reportable segment	Service	Service	Products	Products
Revenue primary reportable segment	34,585.13	19,738.53	9,172.44	5,026.87
Total revenues from external customers and transactions with other reportable segments of same enterprise reportable segment	34,585.13	19,738.53	9,172.44	5,026.87
Profit (loss) reportable segment	3,267.61	4,849.13	46.87	-390.68
Assets reportable segment	1,157.54	580.02	2,563.75	1,535.21
Liabilities reportable segment	8,135.38	4,843.45	1,722.03	1,137.84

Disclosure of reportable segments [Table]

..(2)

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

Entity's reportable segments [Axis]	Material reconciling items [Member]		Unallocated amounts [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of reportable segments [Abstract]				
Disclosure of reportable segments [Line items]				
Nature of reportable segment	Refer to child member	Refer to child member	Unallocated	Unallocated
Revenue primary reportable segment	0	0	0	0
Total revenues from external customers and transactions with other reportable segments of same enterprise reportable segment	0	0	0	0
Profit (loss) reportable segment	-54,728.94	-29,385.97	-54,728.94	-29,385.97
Assets reportable segment	1,75,682.71	62,592.79	1,75,682.71	62,592.79
Liabilities reportable segment	14,403.35	13,366.37	14,403.35	13,366.37

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of entity's operating segments [TextBlock]	Textual information (57) [See below]	
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	Yes	Yes
Disclosure of products and services [TextBlock]		
Disclosure of geographical areas [TextBlock]		
Disclosure of major customers [TextBlock]	(d) Major customers The Group do not have any customer from whom they have 10% or more revenue.	
Whether there are any major customers	No	No

Textual information (57)

Disclosure of entity's operating segments [Text Block]

41 Segment reporting

Information reported to the chief operating decision maker (CODM) for the purposes of cost allocation and assessment of performance focuses on the types of goods or services delivered or provided. The directors of the Group have chosen to organise the Group around differences in products and services.

The Group has identified service and product as its primary segment. Service segment is for providing an online/mobile app which enables the customers registered on its platform to search and hire service professionals for their household & business needs. Product segment is for selling products to the Service professionals which are used by the service professional for rendering services on the platform.

(a) Segment results

	Year ended 31 March, 2022			Rs. in Lakh
	Service	Products	Unallocated	Total
Revenue from external customers	34,585.13	9,172.44	-	43,757.57
Other income	-	4.75	7,155.16	7,159.91
Other expenses	31,317.52	9,130.32	58,246.84	98,694.68
Interest, net	-	-	835.65	835.65
Depreciation and amortisation	-	-	2,801.61	2,801.61
Segment profit/(loss) before tax	3,267.61	46.87	(54,728.94)	(51,414.46)
Segment assets	1,157.54	2,563.75	175,682.71	179,404.00
Segment liabilities	8,135.38	1,722.03	14,403.35	24,260.76

	Year ended 31 March, 2021			Rs. in Lakh
	Service	Products	Unallocated	Total
Revenue from external customers	19,738.53	5,026.87	-	24,765.40
Other income	-	22.74	4,190.07	4,212.81
Other expenses	14,889.40	5,440.29	30,001.42	50,331.11
Interest, net	-	-	1,006.47	1,006.47
Depreciation and amortisation	-	-	2,568.15	2,568.15
Unallocated income/ expenditure	-	-	-	-
Segment profit/(loss) before tax	4,849.13	(390.68)	(29,385.97)	(24,927.52)
Segment assets	580.02	1,535.21	62,592.79	64,708.02
Segment liabilities	4,843.45	1,137.84	13,366.37	19,347.66

(b) Information by geographics

Revenue from external customers

	Year ended 31 March, 2022	Year ended 31 March, 2021
India	39,505.49	23,117.21
Outside India	4,252.08	1,648.19

(c) The total of Non-Current assets excluding financial assets, equity accounted investments and deferred tax assets analysed by the country in which assets are located are given below

	As at 31 March, 2022	As at 31 March, 2021
India	8,855.32	9,317.78
Outside India	304.18	165.26

[610700] Notes - Business combinations

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	No	No
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

[611500] Notes - Interests in other entities**Details of subsidiaries which are yet to commence operations [Table]**

..(1)

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

Subsidiaries which are yet to commence operations [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Details of subsidiaries which are yet to commence operations [Abstract]				
Details of subsidiaries which are yet to commence operations [LineItems]				
Name of subsidiary which is yet to commence operations	Urbanclap Technologies Global B.V	Urbanclap Technologies Global B.V	Urbancare Financial Services Private Limited	Urbancare Financial Services Private Limited
Country of incorporation or residence of subsidiary which is yet to commence operations	NETHERLANDS	NETHERLANDS	INDIA	INDIA
CIN of subsidiary company which is yet to commence operations			U65900DL2019PTC355746	U65900DL2019PTC355746

Details of subsidiaries which are yet to commence operations [Table]

..(2)

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

Subsidiaries which are yet to commence operations [Axis]	3	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Details of subsidiaries which are yet to commence operations [Abstract]		
Details of subsidiaries which are yet to commence operations [LineItems]		
Name of subsidiary which is yet to commence operations	Urban Company Technologies Onshore LLC	Urban Company Arabia for Information Technology
Country of incorporation or residence of subsidiary which is yet to commence operations	UNITED ARAB EMIRATES	SAUDI ARABIA

Disclosure of details of subsidiaries [Table]

..(1)

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

Subsidiaries [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	HANDY SOLUTIONS LIMITED	HOME PRIVATE Handy Home Solutions Private Limited	Urbanclap Technologies Global B.V.	Urbanclap Technologies Global B.V.
Country of incorporation or residence of subsidiary	INDIA	INDIA	NETHERLANDS	NETHERLANDS
CIN of subsidiary company	U74900MH2014PTC259683	U74900MH2014PTC259683		
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	Yes	Yes	No	No
SRN of filing of balance sheet by subsidiary	F24909475	T69002863		
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2021	01/04/2020	01/04/2021	01/04/2020
End date of accounting period of subsidiary	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Percentage of shareholding in subsidiary	100.00%	100.00%	100.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	(A) EUR	(B) EUR
Exchange rate as applicable for subsidiary		NA	84.09	Euro 1= INR 85.93979
Share capital of subsidiary	9.17	5.44	1,418	16.86
Reserves and surplus of subsidiary	999.69	-3.63	54.02	0.75
Total assets of subsidiary	3,506.71	1,586.74	1,472.68	17.62
Total liabilities of subsidiary	2,497.86	1,584.93	0.66	0
Investment of subsidiary	400	0	1,468.99	17.47
Turnover of subsidiary	9,780.1	476.05		0
Profit before tax of subsidiary	-1,476.34	-98.67	-10.35	-0.31
Provision for tax of subsidiary	0	0	0	0
Profit after tax of subsidiary	-1,476.34	-98.67	-10.35	-0.31
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	HANDY SOLUTIONS LIMITED	HOME PRIVATE Handy Home Solutions Private Limited	Urbanclap Technologies Global B.V.	Urbanclap Technologies Global B.V.
Country of incorporation or residence of subsidiary	INDIA	INDIA	NETHERLANDS	NETHERLANDS
CIN of subsidiary company	U74900MH2014PTC259683	U74900MH2014PTC259683		

(A) Below mentioned amounts is in INR

(B) Below mentioned amounts is in EUR

Disclosure of details of subsidiaries [Table]

..(2)

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

Subsidiaries [Axis]	3		4	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Urbanclap Technologies DMCC	Urbanclap Technologies DMCC	Urban Home Experts Pte. Ltd	Urban Home Experts Pte. Ltd
Country of incorporation or residence of subsidiary	UNITED ARAB EMIRATES	UNITED ARAB EMIRATES	SINGAPORE	SINGAPORE
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	No	No	No
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2021	01/04/2020	01/04/2021	01/04/2020
End date of accounting period of subsidiary	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Percentage of shareholding in subsidiary	100.00%	100.00%	100.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	(A) AED	(B) AED	(C) SGD	(D) SGD
Exchange rate as applicable for subsidiary	20.67	AED 1= INR 19.916217	56.05	SGD 1= INR 54.431329
Share capital of subsidiary	10.34	0.5	13,007.8	120.05
Reserves and surplus of subsidiary	95.06	14.69	-3,812.91	-25.62
Total assets of subsidiary	1,361.74	46.47	10,116.27	99.48
Total liabilities of subsidiary	1,256.35	35.3	921.38	5.05
Investment of subsidiary	0	0	9,000.77	67.96
Turnover of subsidiary	2,688.67	59.88	662.15	2.99
Profit before tax of subsidiary	-2,507.83	-58.39	-2,668.53	-21.87
Provision for tax of subsidiary	0	0	0	0
Profit after tax of subsidiary	-2,507.83	-58.39	-2,668.53	-21.87
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	Urbanclap Technologies DMCC	Urbanclap Technologies DMCC	Urban Home Experts Pte. Ltd	Urban Home Experts Pte. Ltd
Country of incorporation or residence of subsidiary	UNITED ARAB EMIRATES	UNITED ARAB EMIRATES	SINGAPORE	SINGAPORE

(A) Below mentioned amounts is in INR

(B) Below mentioned amounts is in AED

(C) Below mentioned amounts is in INR

(D) Below mentioned amounts is in SGD

Disclosure of details of subsidiaries [Table]

..(3)

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

Subsidiaries [Axis]	5		6	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Urban Home Experts Pty. Ltd	Urban Home Experts Pty. Ltd	URBANCARE FINANCIAL SERVICES PRIVATE LIMITED	Urbancare Financial Services Private Limited
Country of incorporation or residence of subsidiary	AUSTRALIA	AUSTRALIA	INDIA	INDIA
CIN of subsidiary company			U65900DL2019PTC355746	U65900DL2019PTC355746
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	No	Yes	Yes
SRN of filing of balance sheet by subsidiary			F24858904	T69006336
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2021	01/04/2020	01/04/2021	01/04/2020
End date of accounting period of subsidiary	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Percentage of shareholding in subsidiary	100.00%	100.00%	100.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	(A) AUD	(B) AUD	INR	INR
Exchange rate as applicable for subsidiary	56.89	AUD 1= INR 55.72238		NA
Share capital of subsidiary	5,273.57	47.92	230	230
Reserves and surplus of subsidiary	-4,772.95	-38.69	-2.7	-6.81
Total assets of subsidiary	1,204.5	18.03	252.61	243.84
Total liabilities of subsidiary	703.88	8.8	25.31	20.64
Investment of subsidiary	389.7	0	240.53	0
Turnover of subsidiary	595.16	5.19	0	0
Profit before tax of subsidiary	-2,902.08	-31.09	4.11	-0.16
Provision for tax of subsidiary	0	0	0	0
Profit after tax of subsidiary	-2,902.08	-31.09	4.11	-0.16
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	Urban Home Experts Pty. Ltd	Urban Home Experts Pty. Ltd	URBANCARE FINANCIAL SERVICES PRIVATE LIMITED	Urbancare Financial Services Private Limited
Country of incorporation or residence of subsidiary	AUSTRALIA	AUSTRALIA	INDIA	INDIA
CIN of subsidiary company			U65900DL2019PTC355746	U65900DL2019PTC355746

(A) Below mentioned amounts is in INR

(B) Below mentioned amounts is in AUD

Disclosure of details of subsidiaries [Table]

..(4)

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

Subsidiaries [Axis]	7		8	9
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Urban Company Arabia for Information Technology	Urban Company Arabia for Information Technology	Urban Company Employee Welfare Trust	Urban Company Technologies, Inc.
Country of incorporation or residence of subsidiary	SAUDI ARABIA	SAUDI ARABIA	INDIA	UNITED STATES
Permanent account number of subsidiary company			AABTU0623J	
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	No	No	No
Reason if no filing has been made by subsidiary			Not Applicable	
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2021	01/04/2020	01/04/2021	01/04/2021
End date of accounting period of subsidiary	31/03/2022	31/03/2021	31/03/2022	31/03/2022
Percentage of shareholding in subsidiary	100.00%	100.00%	100.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	(A) SAR	(B) SAR	INR	(C) USD
Exchange rate as applicable for subsidiary	20.10	SAR 1 = INR 19.59542		75.91
Share capital of subsidiary	753.75	0	0	383.07
Reserves and surplus of subsidiary	-1,042.62	1.85	-0.32	-355.37
Total assets of subsidiary	401.31	0	0.75	151.94
Total liabilities of subsidiary	690.18	1.85	1.07	124.23
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	690.18	0	0	1.32
Profit before tax of subsidiary	-1,023.97	-1.85	-0.18	-368.23
Provision for tax of subsidiary	0	0	0	0
Profit after tax of subsidiary	-1,023.97	-1.85	-0.18	-368.23
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	Urban Company Arabia for Information Technology	Urban Company Arabia for Information Technology	Urban Company Employee Welfare Trust	Urban Company Technologies, Inc.
Country of incorporation or residence of subsidiary	SAUDI ARABIA	SAUDI ARABIA	INDIA	UNITED STATES
Permanent account number of subsidiary company			AABTU0623J	

(A) Below mentioned amounts is in INR

(B) Below mentioned amounts is in SAR

(C) Below mentioned amounts is in INR

Disclosure of details of subsidiaries [Table]

..(5)

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

Subsidiaries [Axis]	10
	01/04/2021 to 31/03/2022
Disclosure of subsidiaries [Abstract]	
Disclosure of subsidiaries [Line items]	
Name of subsidiary	Urban Company Technologies Onshore LLC
Country of incorporation or residence of subsidiary	UNITED ARAB EMIRATES
Section under which company became subsidiary	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No
Whether financial year of subsidiary different from financial year of holding company	No
Financial year of subsidiary [Abstract]	
Start date of accounting period of subsidiary	01/04/2021
End date of accounting period of subsidiary	31/03/2022
Percentage of shareholding in subsidiary	100.00%
Key information about subsidiary [Abstract]	
Reporting currency of subsidiary	(A) AED
Exchange rate as applicable for subsidiary	20.67
Share capital of subsidiary	0
Reserves and surplus of subsidiary	-12.74
Total assets of subsidiary	137.93
Total liabilities of subsidiary	150.67
Investment of subsidiary	0
Turnover of subsidiary	0
Profit before tax of subsidiary	-12.74
Provision for tax of subsidiary	0
Profit after tax of subsidiary	-12.74
Proposed dividend of subsidiary	0
Name of subsidiary	Urban Company Technologies Onshore LLC
Country of incorporation or residence of subsidiary	UNITED ARAB EMIRATES

(A) Below mentioned amounts is in INR

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	Yes	Yes
Number of subsidiary companies	[pure] 9	[pure] 7
Whether company has subsidiary companies which are yet to commence operations	Yes	Yes
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	No	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

[613400] Notes - Consolidated Financial Statements

Disclosure of details of entities consolidated [Table]

..(1)

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

Entities consolidated [Axis]	1	2	3	4
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [Line items]				
Name of entity consolidated	(A) Urbanclap Technologies India Private Limited	Urbanclap Technologies Global B.V., Netherlands	Handyhome Solutions Private Limited	Urban Home Experts PTE LTD, Singapore
Type of entity consolidated	Parent	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary
Amount of net assets of entity consolidated	1,72,475.2	1,347.69	1,008.85	8,942.78
Net assets of entity as percentage of consolidated net assets	111.00%	1.00%	1.00%	6.00%
Amount of share in profit or loss of entity consolidated	-40,437.76	-9.48	-1,476.34	-2,631.15
Share in profit or loss of entity as percentage of consolidated profit or loss	79.00%	0.00%	3.00%	5.00%
Amount of share in other comprehensive income consolidated	-51.15	0	0	0
Share in other comprehensive income consolidated	100.00%	0.00%	0.00%	0.00%
Amount of share in comprehensive income consolidated	-40,488.91	-9.48	-1,476.34	-2,631.15
Share in comprehensive income consolidated	79.00%	0.00%	3.00%	5.00%

Footnotes

(A) For exact % details refer note no 42 of notes to consolidated financial statement

Disclosure of details of entities consolidated [Table]

..(2)

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

Entities consolidated [Axis]	5	6	7	8
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [Line items]				
Name of entity consolidated	Urbancare Financial Services P Ltd	Urbanclap Technologies DMCC, UAE	Urban Home Experts PTY LTD, Australia	Urban Company Arabia for Information Technology, Saudi Arabia
Type of entity consolidated	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary
Amount of net assets of entity consolidated	231.45	103.07	479.91	-287.47
Net assets of entity as percentage of consolidated net assets	0.00%	0.00%	0.00%	0.00%
Amount of share in profit or loss of entity consolidated	5.77	-2,462.33	-2,808.33	-1,009.85
Share in profit or loss of entity as percentage of consolidated profit or loss	0.00%	5.00%	5.00%	2.00%
Amount of share in other comprehensive income consolidated	0	0	0	0
Share in other comprehensive income consolidated	0.00%	0.00%	0.00%	0.00%
Amount of share in comprehensive income consolidated	5.77	-2,462.33	-2,808.33	-1,009.85
Share in comprehensive income consolidated	0.00%	5.00%	5.00%	2.00%

Disclosure of details of entities consolidated [Table]

..(3)

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

Entities consolidated [Axis]	9	10	11	12
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [Line items]				
Name of entity consolidated	Urban Company Technologies, Inc., USA	Urban Company Employee Welfare Trust	Urban Company Technologies Onshore LLC	Consolidation adjustments
Type of entity consolidated	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary
Amount of net assets of entity consolidated	27.66	-1.07	-13.76	-29,171.07
Net assets of entity as percentage of consolidated net assets	0.00%	0.00%	0.00%	-19.00%
Amount of share in profit or loss of entity consolidated	-364.16	-1.07	-12.71	-207.06
Share in profit or loss of entity as percentage of consolidated profit or loss	1.00%	0.00%	0.00%	0.00%
Amount of share in other comprehensive income consolidated	0	0	0	0
Share in other comprehensive income consolidated	0.00%	0.00%	0.00%	0.00%
Amount of share in comprehensive income consolidated	-364.16	-1.07	-12.71	-207.06
Share in comprehensive income consolidated	1.00%	0.00%	0.00%	0.00%

Disclosure of details of subsidiaries [Table]

..(1)

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

Subsidiaries [Axis]	1	2	3	4
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of details of subsidiaries [Abstract]				
Disclosure of details of subsidiaries [LineItems]				
Name of subsidiary consolidated	Handy Solutions Limited	Home Private Technologies Global B.V	Urbanclap Technologies DMCC	Urban Home Experts Pte. Ltd
Principal place of business of subsidiary consolidated	INDIA	NETHERLANDS	UNITED ARAB EMIRATES	SINGAPORE
Country of incorporation or residence of subsidiary consolidated	INDIA	NETHERLANDS	UNITED ARAB EMIRATES	SINGAPORE
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2022	31/03/2022	31/03/2022	31/03/2022
Description of reason why using different reporting date or period for subsidiary consolidated	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Proportion of ownership interest in subsidiary consolidated	100.00%	100.00%	100.00%	100.00%
Proportion of voting power held in subsidiary consolidated	100.00%	100.00%	100.00%	100.00%

Disclosure of details of subsidiaries [Table]

..(2)

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

Subsidiaries [Axis]	5	6	7	8
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of details of subsidiaries [Abstract]				
Disclosure of details of subsidiaries [LineItems]				
Name of subsidiary consolidated	Urban Home Experts Pty. Ltd	Urbancare Financial Services Private Limited	Urban Company Arabia for Information Technology	Urban Company Employee Welfare Trust
Principal place of business of subsidiary consolidated	AUSTRALIA	INDIA	SAUDI ARABIA	INDIA
Country of incorporation or residence of subsidiary consolidated	AUSTRALIA	INDIA	SAUDI ARABIA	INDIA
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2022	31/03/2022	31/03/2022	31/03/2022
Description of reason why using different reporting date or period for subsidiary consolidated	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Proportion of ownership interest in subsidiary consolidated	100.00%	100.00%	100.00%	100.00%
Proportion of voting power held in subsidiary consolidated	100.00%	100.00%	100.00%	100.00%

Disclosure of details of subsidiaries [Table]

..(3)

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

Subsidiaries [Axis]	9	10
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of details of subsidiaries [Abstract]		
Disclosure of details of subsidiaries [LineItems]		
Name of subsidiary consolidated	Urban Company Technologies, Inc.	Urban Company Technologies Onshore LLC.
Principal place of business of subsidiary consolidated	UNITED STATES	UNITED ARAB EMIRATES
Country of incorporation or residence of subsidiary consolidated	UNITED STATES	UNITED ARAB EMIRATES
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2022	31/03/2022
Description of reason why using different reporting date or period for subsidiary consolidated	Not Applicable	Not Applicable
Proportion of ownership interest in subsidiary consolidated	100.00%	100.00%
Proportion of voting power held in subsidiary consolidated	100.00%	100.00%

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

	01/04/2021 to 31/03/2022
Disclosure of notes on consolidated financial statements explanatory [TextBlock]	Textual information (58) [See below]
Whether consolidated financial statements is applicable on company	Yes
Disclosure of details of subsidiaries [TextBlock]	
Disclosure of additional information consolidated financial statements [TextBlock]	

Textual information (58)

Disclosure of notes on consolidated financial statements explanatory [Text Block]

42 Additional Information pursuant to schedule III for the preparation of consolidated financial statements:

Name of the Entity	As at 31 March, 2022		Year ended 31 March 2022	
	Net Assets		Share in Profit and Loss	
	% of consolidated net assets	Amount	% of consolidated Profit and Loss	Amount
Parent				
Urbanclap Technologies India Private Limited	111.17%	172,475.20	78.65%	(40,437.76)
Subsidiaries				
Urbanclap Technologies Global B.V., Netherlands	0.87%	1,347.69	0.02%	(9.48)
Handyhome Solutions Private Limited	0.65%	1,008.85	2.87%	(1,476.34)
Urban Home Experts PTE LTD, Singapore	5.76%	8,942.78	5.12%	(2,631.15)
Urbancare Financial Services P Ltd	0.15%	231.45	-0.01%	5.77
Urbanclap Technologies DMCC, UAE	0.07%	103.07	4.79%	(2,462.33)
Urban Home Experts PTY LTD, Australia	0.31%	479.91	5.46%	(2,808.33)
Urban Company Arabia for Information Technology, Saudi Arabia	-0.19%	(287.47)	1.96%	(1,009.85)
Urban Company Technologies, Inc., USA	0.02%	27.66	0.71%	(364.16)
Urban Company Employee Welfare Trust	0.00%	(1.07)	0.00%	(1.07)
Urban Company Technologies Onshore LLC	-0.01%	(13.76)	0.02%	(12.71)
Consolidation adjustments	-18.80%	(29,171.07)	0.41%	(207.06)
Total	100.00%	155,143.24	100.00%	(51,414.47)

Name of the Entity	Share in other comprehensive income (OCI)		Share in total comprehensive income (TCI)	
	% of consolidated OCI	Amount	% of consolidated TCI	Amount
Parent				
Urbanclap Technologies India Private Limited	100.00%	(51.15)	78.67%	(40,488.91)
Subsidiaries				
Urbanclap Technologies Global B.V., Netherlands	-	-	0.02%	(9.48)
Handyhome Solutions Private Limited	-	-	2.87%	(1,476.34)
Urban Home Experts PTE LTD, Singapore	-	-	5.11%	(2,631.15)

Urbancare Financial Services P Ltd	-	-	-0.01%	5.77
Urbanclap Technologies DMCC, UAE	-	-	4.78%	(2,462.33)
Urban Home Experts PTY LTD, Australia	-	-	5.46%	(2,808.33)
Urban Company Arabia for Information Technology, Saudi Arabia	-	-	1.96%	(1,009.85)
Urban Company Technologies, Inc., USA	-	-	0.71%	(364.16)
Urban Company Employee Welfare Trust	-	-	0.00%	(1.07)
Urban Company Technologies Onshore LLC	-	-	0.02%	(12.71)
Consolidation adjustments	-	-	0.41%	(207.06)
Total	100.00%	(51.15)	100.00%	(51,465.62)

Name of the Entity	As at 31 March, 2021		Year ended 31 March 2021	
	Net Assets	Amount	Share in Profit and Loss	Amount
% of consolidated net assets	% of consolidated Profit and Loss			
Parent				
Urbanclap Technologies India Private Limited	114.06%	51,738.00	83.19%	(20,738.30)
Subsidiaries				
Urbanclap Technologies Global B.V., Netherlands	2.99%	1,357.17	0.11%	(27.07)
Handyhome Solutions Private Limited	0.00%	1.81	0.40%	(98.67)
Urban Home Experts PTE LTD, Singapore	11.22%	5,090.00	4.77%	(1,189.50)
Urbancare Financial Services P Ltd	0.50%	225.68	-0.01%	2.33
Urbanclap Technologies DMCC, UAE	0.67%	302.40	4.74%	(1,180.36)
Urban Home Experts PTY LTD, Australia	1.14%	516.54	6.65%	(1,657.42)
Urban Company Arabia for Information Technology, Saudi Arabia	-0.08%	(36.17)	0.14%	(35.81)
Consolidation adjustments	-30.50%	(13,835.07)	0.01%	(2.73)
Total	100.00%	45,360.37	100.00%	(24,927.52)

Name of the Entity	Share in other comprehensive income (OCI)		Share in total comprehensive income (TCI)	
	% of consolidated OCI	Amount	% of consolidated TCI	Amount
Parent				
Urbanclap Technologies India Private Limited	100.00%	17.62	83.18%	(20,720.68)
Subsidiaries				
Urbanclap Technologies Global B.V., Netherlands	-	-	0.11%	(27.07)

Handyhome Solutions Private Limited	-	-	0.40%	(98.67)
Urban Home Experts PTE LTD, Singapore	-	-	4.78%	(1,189.50)
Urbancare Financial Services P Ltd	-	-	-0.01%	2.33
Urbanclap Technologies DMCC, UAE	-	-	4.74%	(1,180.36)
Urban Home Experts PTY LTD, Australia	-	-	6.65%	(1,657.42)
Urban Company Arabia for Information Technology, Saudi Arabia	-	-	0.14%	(35.81)
Consolidation adjustments	-	-	0.01%	(2.73)

[611400] Notes - Separate financial statements

Disclosure of subsidiaries [Table]

..(1)

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

Subsidiaries [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	HANDY HOME SOLUTIONS PRIVATE LIMITED	Handy Home Solutions Private Limited	Urbanclap Technologies Global B.V.	Urbanclap Technologies Global B.V.
CIN of subsidiary company	U74900MH2014PTC259683	U74900MH2014PTC259683		
Country of incorporation or residence of subsidiary	INDIA	INDIA	NETHERLANDS	NETHERLANDS
Proportion of ownership interest in subsidiary	100.00%	100.00%	100.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%	100.00%	100.00%

Disclosure of subsidiaries [Table]

..(2)

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

Subsidiaries [Axis]	3		4	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Urbanclap Technologies DMCC	Urbanclap Technologies DMCC	Urban Home Experts Pte. Ltd	Urban Home Experts Pte. Ltd
Country of incorporation or residence of subsidiary	UNITED ARAB EMIRATES	UNITED ARAB EMIRATES	SINGAPORE	SINGAPORE
Proportion of ownership interest in subsidiary	100.00%	100.00%	100.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%	100.00%	100.00%

Disclosure of subsidiaries [Table]

..(3)

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

Subsidiaries [Axis]	5		6	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Urban Home Experts Pty. Ltd	Urban Home Experts Pty. Ltd	URBANCARE FINANCIAL SERVICES PRIVATE LIMITED	Urbancare Financial Services Private Limited
CIN of subsidiary company			U65900DL2019PTC355746	U65900DL2019PTC355746
Country of incorporation or residence of subsidiary	AUSTRALIA	AUSTRALIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	100.00%	100.00%	100.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%	100.00%	100.00%

Disclosure of subsidiaries [Table]

..(4)

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

Subsidiaries [Axis]	7		8		9	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of subsidiaries [Abstract]						
Disclosure of subsidiaries [Line items]						
Name of subsidiary	Urban Company Arabia for Information Technology	Urban Company Arabia for Information Technology	Urban Company Employee Welfare Trust	Urban Company Employee Welfare Trust	Urban Company Technologies, Inc.	Urban Company Technologies, Inc.
Permanent account number of subsidiary company			AABTU0623J			
Country of incorporation or residence of subsidiary	SAUDI ARABIA	SAUDI ARABIA	INDIA		UNITED STATES	
Proportion of ownership interest in subsidiary	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Disclosure of subsidiaries [Table]

..(5)

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

Subsidiaries [Axis]	10	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]		
Disclosure of subsidiaries [Line items]		
Name of subsidiary	Urban Company Technologies Onshore LLC	Urban Company Technologies Onshore LLC
Country of incorporation or residence of subsidiary	UNITED ARAB EMIRATES	UNITED ARAB EMIRATES
Proportion of ownership interest in subsidiary	100.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%

[610800] Notes - Related party

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

Disclosure of related party [TextBlock]	01/04/2021 to 31/03/2022		01/04/2020 to 31/03/2021	
	Disclosure of related party [TextBlock]	Textual information (59) [See below]		
Whether there are any related party transactions during year	No	No	No	No
Whether entity applies exemption in Ind AS 24.25	No	No	No	No
Whether company is subsidiary company	No	No	No	No

Textual information (59)

Disclosure of related party [Text Block]

38 Related party transactions

(a) KMP Compensation and accounting of Share-based transactions

Particulars	Rs. in Lakh	
	Year ended 31 March, 2022	Year ended 31 March, 2021
Short-term employee benefits	298.82	298.93
Accounting impact of Share-based transactions	9,487.33	315.30
Post-employment benefits*	-	-

* As Gratuity and leave salary are computed for all the employees in aggregate, the amount relating to the Key Managerial Personnel cannot be individually identified.

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of contingent liabilities [TextBlock]	Textual information (60) [See below]	
Whether there are any contingent liabilities	No	No

Textual information (60)

Disclosure of contingent liabilities [Text Block]

40 Contingent liabilities

The Group will continue to assess the impact of further developments relating to retrospective application of Supreme Court Judgment in case of "Vivekananda Vidyamandir And Others Vs The Regional Provident Fund Commissioner (II) West Bengal" and the related circular (Circular No. C-I/1(33)2019/Vivekananda Vidya Mandir/284) dated March 20, 2019 issued by the Employees' Provident Fund

- (a) Organisation on non-exclusion of certain allowances from the definition of "basic wages" of the relevant employees for the purposes of determining contribution to provident fund under the Employees' Provident Funds & Miscellaneous Provisions Act, 1952. In the assessment of the management which is supported by legal advice, the aforesaid matter is not likely to have a significant impact and accordingly, no provision has been made in these Financial Statements.

During the current year and as in the previous financial year, the management has received several claims from consumers related to services provided through service providers and lessors related to leased premises. The uncertainties and possible reimbursements are dependent on the outcome of the different legal processes which have been invoked by the claimants and therefore cannot be predicted

- (b) accurately or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate cannot be made. The Group engages reputed professional advisors to protect its interests and has been advised that it has strong legal positions against such disputes and reasonably expects that these legal actions, when ultimately concluded and determined, will not have a material and adverse affect on the Group's results of operations or financial condition.

[610500] Notes - Events after reporting period

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

[612500] Notes - Share-based payment arrangements**Disclosure of terms and conditions of share-based payment arrangement [Table]**

..(1)

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

Types of share-based payment arrangements [Axis]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of terms and conditions of share-based payment arrangement [Abstract]		
Disclosure of terms and conditions of share-based payment arrangement [Line items]		
Description of share-based payment arrangement	Employee Stock Option Plan 2015 (ESOP -2015) - Also refer note no. 34 of financial statement for detailed information on ESOP	Employee Stock Option Plan 2015 (ESOP -2015) - Also refer note no. 34 of financial statement for detailed information on ESOP
Description of maximum term of options granted for share-based payment arrangement	1-4 years	1-4 years
Date of grant of share-based payment arrangement	25/07/2015	25/07/2015
Number of instruments granted in share-based payment arrangement	[pure] 8,738	[pure] 11,300

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of share-based payment arrangements [TextBlock]			
Whether there are any share based payment arrangement	Yes	Yes	
Disclosure of terms and conditions of share-based payment arrangement [TextBlock]			
Disclosure of terms and conditions of share-based payment arrangement [Abstract]			
Disclosure of number and weighted average exercise prices of share options [TextBlock]			
Number of share options outstanding in share based payment arrangement [Abstract]			
Number of share options granted in share-based payment arrangement	[pure] 8,738	[pure] 11,300	
Number of share options forfeited in share-based payment arrangement	[pure] -3,355	[pure] -3,616	
Number of share options exercised in share-based payment arrangement	[pure] -1,786	[pure] -3,410	
Total changes of number of share options outstanding in share based payment arrangement	[pure] 3,597	[pure] 4,274	
Number of share options outstanding in share-based payment arrangement at end of period	[pure] 42,487	[pure] 38,890	[pure] 34,616
Number of share options exercisable in share-based payment arrangement	[pure] 23,497	[pure] 18,637	

[613000] Notes - Earnings per share

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of earnings per share [TextBlock]	Textual information (61) [See below]	
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -0.1	[INR/shares] -0.05
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] -0.1	[INR/shares] -0.05
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -0.1	[INR/shares] -0.05
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] -0.1	[INR/shares] -0.05
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity	-51,414.48	-24,927.52
Profit (loss) from discontinued operations attributable to ordinary equity holders of parent entity	0	0
Profit (loss), attributable to ordinary equity holders of parent entity	-51,414.48	-24,927.52
Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity including dilutive effects	-51,414.48	-24,927.52
Profit (loss) from discontinued operations attributable to ordinary equity holders of parent entity including dilutive effects	0	0
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	-51,414.48	-24,927.52
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 5,00,736	[shares] 4,72,294

Textual information (61)**Disclosure of earnings per share [Text Block]**

30 Earnings per share (EPS)

Basic earnings per share

(a) Profit/(Loss) attributable to Equity Shareholders	(51,414.48)	(24,927.52)
(b) Weighted average number of Equity Shares used as denominator for calculating basic and diluted EPS*	500,736	472,294
Basic EPS ((a)/(b)) **	(0.10)	(0.05)

*Includes Compulsorily Convertible Preference Shares which are compulsorily convertible into equity shares. Also refer note 15 and 35.

** In view of losses during the year ended March 31, 2022, the options which are anti-dilutive have been ignored in the calculation of diluted earnings per share. Accordingly, there is no variation between basic and diluted earnings per share.

[610900] Notes - First time adoption

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No