

**ANI TECHNOLOGIES PRIVATE LIMITED**  
Standalone Financial Statements for period 01/04/2020 to 31/03/2021

**[700300] Disclosure of general information about company**

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

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Name of company	ANI TECHNOLOGIES PRIVATE LIMITED	
Corporate identity number	U72900KA2010PTC086596	
Permanent account number of entity	AAJCA1389G	
Address of registered office of company	Regent Insignia, #414, 3rd Floor 4th Block, 17th Main, 100 Feet Road Koramangala Bangalore KA 560034 IN	
Type of industry	Commercial and Industrial	
Category/sub-category of company	Company Limited By Shares / Indian Non-Government Company	
Whether company is listed company	No	
Date of board meeting when final accounts were approved	30/09/2021	
Period covered by financial statements	12months	12 Months
Date of start of reporting period	01/04/2020	01/04/2019
Date of end of reporting period	31/03/2021	31/03/2020
Nature of report standalone consolidated	Standalone	
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	
Name of registrar and transfer agent	Bigshare Services Private Limited	
Address and contact details of registrar and transfer agent	E 2 & 3, Ansa Industrial Estate, Saki Vihar Road, Saki Naka , Andheri - East, Mumbai - 400072. Phone: 022-40430200	
Whether company is maintaining books of account and other relevant books and papers in electronic form	Yes	
Complete postal address of place of maintenance of computer servers (storing accounting data)	3rd Floor, Salarpuria Tower 2, No. 32 Lusker Hosur Road, Next to Forum Mall Bengaluru 560095 KA IN	
Name of city of place of maintenance of computer servers (storing accounting data)	Bengaluru	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	Karnataka	
Pin code of place of maintenance of computer servers (storing accounting data)	560095	
Name of district of place of maintenance of computer servers (storing accounting data)	Bengaluru	
ISO country code of place of maintenance of computer servers (storing accounting data)	IN	
Name of country of place of maintenance of computer servers (storing accounting data)	India	
Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data)	080 - 67350900	

**Disclosure of principal product or services [Table]**

..(1)

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

Types of principal product or services [Axis]	1
	<b>01/04/2020 to 31/03/2021</b>
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	9983
Description of product or service category	OTHER PROFESSIONAL, TECHNICAL AND BUSINESS SERVICES
Turnover of product or service category	64,355
Highest turnover contributing product or service (ITC 8 digit) code	99831329
Description of product or service	Other IT support services
Turnover of highest contributing product or service	64,355
Quantity of highest contributing product or service in UoM	0

**[700600] Disclosures - Directors report****Details of principal business activities contributing 10% or more of total turnover of company [Table]**

..(1)

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

Principal business activities of company [Axis]	Product/service 1 [Member]
	<b>01/04/2020 to 31/03/2021</b>
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]	
Name of main product/service	Textual information (1) [See below]
Description of main product/service	As per above
NIC code of product/service	62099 & 6311
Percentage to total turnover of company	100.00%

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

..(1)

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

Material contracts/arrangements/transactions at arm's length basis [Axis]	Con1	Con2	Con3
	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2020 to 31/03/2021</b>
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]			
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]			
Name of related party	Ola Fleet Technologies Private Limited ("OFT")	Pisces Eservices Private Limited	Ola Financial Services Private Limited ("OFS") (previously known as Zipcash Card Services Private Limited)
Nature of related party relationship	Subsidiary company	Subsidiary company	Private company in which a director or manager or his relative is a member or director
Description of nature of material contracts/arrangements/transactions with related party	Sub-lease Agreement for premises in Cochin	Statement of Work - IP License	Renewal of Co-branding Agreement for OlaMoney Wallet
Duration of material contracts/arrangements/transactions with related party	11 months	Indefinitely unless terminated	Valid till 25th June 2022

**Details of directors signing board report [Table]**

..(1)

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

Directors signing board report [Axis]	1	2
	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2020 to 31/03/2021</b>
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	BHAVISH	KRISHNAMURTHY
Middle name of director		VENUGOPALA
Last name of director	AGGARWAL	TENNETI
Designation of director	Director	Director
Director identification number of director	03287473	01338477
Date of signing board report	30/09/2021	30/09/2021

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

	01/04/2020 to 31/03/2021
Disclosure in board of directors report explanatory [TextBlock]	Textual information (2) [See below]
Description of state of companies affair	As per attachment
Disclosure relating to amounts if any which is proposed to carry to any reserves	As per attachment
Disclosures relating to amount recommended to be paid as dividend	As per attachment
Details regarding energy conservation	As per attachment
Details regarding technology absorption	As per attachment
Details regarding foreign exchange earnings and outgo	As per attachment
Disclosures in director's responsibility statement	As per attachment
Details of material changes and commitment occurred during period affecting financial position of company	As per attachment
Particulars of loans guarantee investment under section 186 [TextBlock]	As per attachment
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	As per attachment
Details of contracts/arrangements/transactions not at arm's length basis [Abstract]	
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]	
Whether there are material contracts/arrangements/transactions at arm's length basis	Yes
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (3) [See below]
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Particulars of holding, subsidiary and associate companies [Abstract]	
Name of company	ANI TECHNOLOGIES PRIVATE LIMITED
Details of shareholding pattern of top 10 shareholders [Abstract]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	-
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	-
Disclosure of statement on development and implementation of risk management policy [TextBlock]	As per attachment
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	As per attachment
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	As per attachment
Disclosure of change in nature of business [TextBlock]	As per attachment
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	As per attachment
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	As per attachment
Details relating to deposits covered under chapter v of companies act [TextBlock]	As per attachment
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	As per attachment
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	As per attachment
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	As per attachment
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	As per attachment
Details of remuneration of director or managerial personnel [Abstract]	
Number of meetings of board	4
Details of signatories of board report [Abstract]	
Name of director signing board report [Abstract]	

## Textual information (1)

### **Name of main product/service**

The main business is to carry on the business in India and abroad involving data processing, software development for providing customers with a platform, in the physical and/or electronic form, through the means of facsimile, electronic-mail (e-mail), internet, intranet, e-commerce, m-commerce and/or any other means, to enable transactions of hiring of all types of cars, fleet taxis, or any other motor vehicles for consideration, commission, service fee, insertion fee and to act as a platform, consultant, agent and service provider and providing a platform, technology services and/ or other mechanism through any future known or unknown technology, in the physical and/or electronic form, through the means of facsimile, electronic-mail (e-mail), internet, intranet, e-commerce, m-commerce and/or any other means, to facilitate transactions whether by and between businesses, individual consumers or by and between businesses and consumers and such similar, incidental and ancillary activities thereto including but not limited to any advertisements and promotions.

## Textual information (2)

## Disclosure in board of directors report explanatory [Text Block]

Financial Statements Summary FY 21 vs FY 20

Amt in INR Lakhs (100,000)

Particulars	ANI Standalone FY 2020-21	ANI Standalone FY 2019-20	Variance	ANI Consolidated FY 2020-21	ANI Consolidated FY 2019-20	Variance
Operating Revenue	68,961	198,987	-65%	98,315	266,263	-63%
Other Income	8,307	8,315	0%	5,661	5,873	-4%
Total Income	77,268	207,302	-63%	103,976	272,136	-62%
Expenses:						
(a) Employee Cost	26,102	35,870	-27%	43,633	60,079	-27%
(b) Advertising and sales promotion	3,239	8,815	-63%	13,536	48,490	-72%
(c) Other Expenses	38,945	223,635	-83%	89,727	312,083	-71%
Total Expenses	68,286	268,320	-75%	146,896	420,652	-65%
Profit/ (Loss) before finance cost depreciation amortisation and tax (EBITDA)	8,982*	(61,018)	115%	(42,920)	(148,516)	71%
Less: Finance Cost / (Income)	(11,589)	(17,657)		(1,882)	(444)	
Less: Depreciation & amortization	12,942	37,410	-65%	42,856	73,323	-42%

Less: Exceptional item and share of loss of equity accounted investee (A)	140,237	90,691		27,767	-	
Profit/(Loss) Before Tax (B)	(132,608)	(171,462)	23%	(111,661)	(221,395)	50%
Profit/(Loss) Before Tax (Before Exception - B + A)	7,629#	(80,771)	109%	(83,894)	(221,395)	62%

2020-21 (CY)

Please note that the comparative figures for the previous year (2019-20) have been regrouped/reclassified wherever considered necessary

\* ANI Standalone (mobility business) operating profit in the black with positive EBITDA at INR 8,982 Lakhs, improvement of 109% on a YoY basis.

# ANI Standalone (mobility business) reported Profit before tax (before exceptional items) of INR 7,629 Lakhs, wiping out its losses with an improvement of more than 2x on a YoY basis.

## DIRECTORS' REPORT

To

The Members,

ANI Technologies Private Limited

The Board of Directors ("Board") hereby present the report of the business and operations of ANI Technologies Private Limited ("the Company" or "Ola" or "Your Company") along with the audited financial statements for the financial year ended 31 March 2021. The consolidated performance of the Company and its subsidiaries has been referred to wherever required.

### 1. Financial Highlights

The summarized financial performance (on a standalone and consolidated basis) of the Company for the financial year ended 31 March 2021 and 31 March 2020 is given below.

(INR in Lakhs except equity per share data)

PARTICULARS	.	STANDALONE	.	CONSOLIDATED
.	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20
Revenue from operations and other income	77,268	2,07,302	1,03,976	2,72,136
Total Expenses	68,286	2,68,320	1,46,896	4,20,652
Profit/Loss before finance cost, depreciation, amortisation, exceptional item and tax (EBITDA)	8,982	-61,018	-42,920	-1,48,516

Finance income	13,295	18,627	12,840	12,275
Finance cost	-1,706	-970	-10,958	-11,831
Depreciation and amortisation expense	-12,942	-37,410	-42,856	-73,323
Adjustment for Exceptional items and share of loss in associate	-1,40,237	-90,691	-27,767	-
Profit/Loss Before Tax	-1,32,608	-1,71,462	-1,11,661	-221,395
Less: Tax Expenses	-	-	-	572
Loss for the year	-132,608	-171,462	-111,661	-2,20,823
Other comprehensive income	2,169	33,649	-244	34,730
Total comprehensive income for the year	-1,30,439	-1,37,813	-1,11,905	-1,86,093
Non-controlling interest	0	0	-2,498	-687
Total comprehensive loss carried to Balance Sheet	-1,30,439	-1,37,813	-1,09,407	-1,85,406
Earnings per equity share (10 per share) Basic	-609	-825	-502	-1,063
Diluted	-609	-825	-502	-1,063

During the year, the Company has earned a total revenue of INR 77,268 Lakhs over previous year's total income of INR 207,302 Lakhs.

Due to prevailing COVID-19 pandemic circumstance and nationwide lockdown imposed by the Government of India, the revenue of the Company had been impacted severely.

## 2. Change in the nature of business

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

## 3. Dividend

There being operating losses in the Company, the Board is unable to recommend dividend on any class of the shares of the Company for the financial year ended 31 March 2021.

## 4. Transfer to reserves

The Board does not propose to carry any amount to reserve due to the accumulated losses.

## 5. Particulars of Loans, Guarantees or Investments

Loans, guarantees and investments covered under Section 186 of the Companies Act, 2013 ("the Act"), forms part of the note no.8 to the standalone financial statements of the Company.



## 6. Statement of Company's affairs and future outlook

### (a) COVID IMPACT

The Company stepped into the new financial year amidst a nationwide lockdown to curb the spread of COVID-19. The business dropped to zero during April 2020 with strict national lockdown. With non-emergency travel restricted, the Company placed itself as a partner for emergency services, helping governments to manage the pandemic and those who were in need of medical assistance.

- Safe Rides - Car and Auto Fumigation and temp check, compulsory mask policy and authentication using selfie

As the country slowly opened up, the Company was at the forefront of providing a safe ride experience by setting up car sanitization centers in major cities and airports with incentives provided to driver partners to install partition sheets. Compulsory mask policy was executed with developing tech for with mask selfie authentication via app before each ride.

- Support to Drivers

To support the drivers during the lockdown, the Company created the Drive the Driver fund by urging the public at large for donation. INR 9.21 crores thus collected were distributed in the form of Curative Health, Ration Kits, Cooked meals, etc. The Company also contributed INR 9.4 crores towards PM & CM Covid emergency fund. Under the Sahyog initiative, 97,000 Driver partners were given credit lines to tide over the pandemic summing up to INR 25 crores.

- O2 Initiative: Home delivery of oxygen concentrators during wave 2

During wave 2, India faced an acute shortage of life-saving oxygen concentrators. The Company activated O2 for India, a massive drive to provide 15,000 oxygen concentrators across the country, through its philanthropic arm, Ola Foundation. Thanks to this initiative, oxygen concentrators were provided to home isolated COVID-19 patients for free through the Ola app, including free doorstep delivery and pick-up.

- ENTR and Contribution Margin Improvement

The Company in a year of crisis came out financially stronger improving ENTR (Effective Net Revenue) by 4.7% and by bringing direct cost lower by 0.6%. This led to EBIDTA turning profitable at Mobility Level

- Auto Category highlights

In an effort to make travel affordable to people impacted by closure of public transport, auto business saw >80% recovery with full recoveries in few cities. This was achieved through a flat commission model which also helped auto driver partners to earn better in times of low offline demand.

### (b) KEY HIGHLIGHTS ON BUSINESS RECOVERY

- Auto Bookings recovery at 80% in March 2021 compared to pre-Covid-19 levels (Feb 2020 Day adjusted).

- Compared to the first wave, recovery after the second wave was much faster. In August 2021, Auto bookings recovered ~100%

- 9% higher ATS (From INR 113/- to INR 123/-) (between February 2020 to March 2021) in 3W due to higher distance rides taken as a consequence of consumer preference from public transport to ride hailing.

- Direct Cost efficiencies: Direct cost as a % of GMV at 2.0% in March 2021 vs 2.6% in February 2020. The reductions have been achieved through offering better customer and driver experience (resulting in lower PDD), moving away from MBG construct to variable cost construct for many cost elements.

- Indirect cost per booking reduced from INR 11.5/- in February 2020 to INR 9.8/- in March 2021.

- Currently adding 1.1mn new users in India mobility every month organically (without any marketing money being spent). OND- 20 3.3mn, JFM - 21 3.5mn, AMJ - 21 1.7mn, July - 0.9mn, August - 1.1mn.

- 4.88 lakh Transacting driver partners in August 2021 vs 6.24 lakh in February 2020 and 3.45 lakh in August 2020.

- Monthly Transacting users jumped from 4.5mn in August 2020 to 11mn in August 2021.

The Company has updated its rider application to book a ride in 30%- 40% lower time to book a cab than the previous version. The process of booking a cab has been simplified by displaying all prices and categories upfront, making it easier for customers. The Company has rolled out the new app for 100% customers international markets and a controlled 5% roll out across India, showing healthy metrics and 80% in Hyderabad to optimize the pricing algorithms.

#### - International Mobility

The Company continues to contribute to the growing on-demand economy that has changed the way people view commuting in India, Australia, New Zealand and the United Kingdom. The Company continued to leverage its technology, the scale and density of rider networks and experiences from over 247 million rides in financial year 2021 despite being impacted by pandemic. To fight the pandemic and provide best services to our customers, the Company was provided AUD 300,000 from the Australia Government. It was used in distributing sanitization kits to all the driver partners. The Company also ensured that each car must receive sanitization services after each ride. The Company used the grant for raising awareness against the pandemic through social media platforms.

The Company also undertook two major campaigns - `ETA challenge` campaign in Auckland and Perth in September 2020, and a `Ready before you are` campaign in March 2021 in New Zealand, the combined effect of the two campaigns led us to gain Market share in New Zealand from 14% (August 2020) to 25% (March 2021). The Company's presence in 30 cities across the international market and Company's driver-centricity and community focus has been its differentiator in the international markets also, and received a great response from customers for its reasonable charges and drivers for higher income.

The Company has significantly improved gross margins (10% Vs 5.1%) (i.e. ENTR) through constant improvement of driver and customer experience on platform and discount and incentive rationalization.

The Company collaborated with governments and communities to contribute to the public welfare in the difficult time of COVID-19 pandemic outbreak.

The Company, through, Pisces eServices Private Limited ("Pisces"), a wholly owned subsidiary of the Company, has made significant

progress in the food business in both distribution and enhancing the product portfolio. Pisces has a wide distribution through 40 active delivery kitchens in major cities, which continued to be functional during the COVID-19 crisis. Pisces has built a comprehensive portfolio of both curated and popular cuisines to achieve both scale and coverage in the food segment. In addition to the flagship brand Khichdi Experiment, and popular brands, Bowlsome (a rice based complete meal) and Paratha Experiment, Pisces launched Biryani Experiment and That Pizza Place. Khichdi Experiment is a top rated brand across delivery platforms. In the midst of the COVID- 19 crisis, Pisces had undertaken distribution of charity meals across various cities.

During the year, Ola Financial Services Private Limited ("OFS") (a subsidiary of the Company) had a turbulent year with the impact of external factors on the lending environment in general and the double impact on mobility business and its spillover to the Olamoney brand. OFS successfully managed to control its risk and limit its exposure to the worsening credit environment by taking proactive steps to reduce risk. OFS launched a slew of new products and capabilities in both the lending and insurance businesses and further deepened its partnerships with the leading merchants in the ecosystem.

OFS will be expanding the insurance business internationally to support the operations of the mobility business through innovative insurance products designed for the UK and ANZ markets. OFS will be launching new capabilities to the "pay later" instrument to make it more appealing to the target audience. OFS is expanding its suite of products by launching new lending products in the form of two wheeler loans, four wheeler loans and personal loans to offer a comprehensive financial product ecosystem to the customer. Through these growth avenues OFS will generate regular and sustainable financial results and will have a positive impact on your customers, stakeholders and the ecosystem.

The Company worked with various State and Central government bodies to keep its services operational to facilitate essential travel needs of Indians, even during the lockdown. However, revenue had come down by ~95% during lockdown. The Company focused heavily on ensuring safety for all customers and driver partners. `Suraksha` program was launched under which all the vehicles were fumigated every 48 hours and all driver partners were temperature checked. A protective screen was also installed in autos & cars to minimize the risk of spread of COVID between drivers and passengers.

In March 2020, under the aegis of Ola Foundation, the Company launched Drive the Driver Fund, with the aim of helping driver partners and their families in times of uncertainty and provide short term and long term assistance to them as they continue to recover from the economic effects caused by this COVID-19 pandemic crisis. Today, the Company is happy to report that the fund has benefitted 55,918 families, enabled 9.3mn meals and aided 843 medical emergencies across 25 cities. The Company have released a report detailing the benefit of the `Drive the Driver Fund` and its efforts in assisting driver-partners and their families.

The Company's continuous endeavor is to provide hygienic, safe, convenient and hassle free transportation by leveraging improved technology to deliver best in class services.

## 7. Deposits

During the year under review, the Company has neither accepted nor renewed any deposits in terms of Chapter V of the Act and Rules framed thereunder

## 8. Changes in Share Capital Structure

During the financial year ended 31 March 2021, the Company:

(a) has not changed its authorized, issued, subscribed and paid-up share capital;

(b) has not reclassified or sub-divided the authorized share capital;

(c) has not reduced the share capital;

(d) has not bought back any shares;

(e) has not changed its capital structure resulting from any restructuring; or

(f) has not issued any equity shares with differential voting rights, sweat equity shares, convertible securities debenture, bonds, warrants.

## 9. Changes in Subsidiaries, Joint Ventures and Associates

As on 31 March 2021, the Company had 16 (sixteen) subsidiaries. The details of said subsidiaries are given hereunder:

S. NO.	NAME OF THE COMPANY	CATEGORY	DATE OF BECOMING SUBSIDIARY/ JV/ ASSOCIATE COMPANY	DATE OF CEASING AS SUBSIDIARY/ JV/ ASSOCIATE COMPANY
1	Ola Capital Services Private Limited	Subsidiary	10-Apr-19	-
2	Ola Financial Services Private Limited	Subsidiary	23-May-15	-

3	Ola Fleet Technologies Private Limited	Wholly Owned Subsidiary	13-Jan-15	-
4	Ola Skilling Private Limited	Wholly Owned Subsidiary	23-Feb-17	-
5	Pisces Eservices Private Limited	Wholly Owned Subsidiary	29-Dec-17	-
6	Ola Singapore PTE Ltd	Wholly Owned Subsidiary	28-Nov-17	-
7	Ola Australia Pty Ltd	Wholly Owned Subsidiary of Ola Singapore Pte Ltd	20-Dec-17	-
8	Ola New Zealand Global Limited	Wholly Owned Subsidiary of Ola Singapore Pte Ltd	19-Feb-18	-
9	Ola Netherlands B.V.	Wholly Owned Subsidiary of Ola Singapore Pte Ltd	22-Jun-18	-
10	Ola UK Private Limited	Wholly Owned Subsidiary of Ola Netherlands B.V.	17-Jan-18	-
11	Ola USA Inc.	Wholly Owned Subsidiary of Ola Singapore Pte Ltd	07-Dec-17	-
12	ANI Technologies Bangladesh Ltd	Subsidiary	10-Jan-18	-
13	Ani Technologies (Lanka) Private Ltd	Wholly Owned Subsidiary of Ola Singapore Pte Ltd	11-Dec-17	-
14	Ola Scotland Private Ltd	Wholly Owned Subsidiary of Ola Netherlands B.V.	03-Jul-18	-
15	Ola Finland Oy	Wholly Owned Subsidiary of Ola Netherlands B.V.	21-Sep-18	-
16	Ola France SAS	Wholly Owned Subsidiary of Ola Netherlands B.V.	18-Sep-20	-
17	Vogo Automotive Private Limited	Associate Company	01-Apr-20	-

During the year, the Board reviewed the affairs of its subsidiaries and associate. Pursuant to the provisions of Section 129(3) of the Act, we have prepared consolidated financial statements of the Company, which forms part of the Annual Report. Further, a statement containing the

salient features of the financial statements of the subsidiaries in the Form AOC-1 is annexed to this Directors` Report as Annexure - I. The statement also provides the details of performance and financial position of each subsidiary and associate.

#### 10. Extract of Annual Return

In accordance with Section 134(3)(a) of the Act, an extract of annual return in prescribed Form MGT-7 has been hosted on the Company`s website. Link to the same is as follows: - <https://www.olacabs.com/info/faqs#notices>

#### 11. Board Evaluation:

The provisions of Section 134(3)(p) of the Act, read with Rule 8(4) of the Companies (Accounts) Rules, 2014 providing for formal self-annual evaluation of the Board are not applicable to the Company. Consequently, the requirements as stated under the said section with respect to furnishing a statement indicating manner in which formal evaluation has been done by the Board of its own performance and individual Directors does not apply to the Company.

#### 12. Declaration of Independent Directors:

The provisions of Section 149 of the Act pertaining to the appointment of Independent Directors are not applicable to the Company.

#### 13. Directors and Key Managerial Personnel

##### (i) Composition of the Board

The Board is constituted as per the provisions of the Act read with the Articles of Association of the Company. As on 31 March 2021, the total strength of the Board was 7 (seven) Directors. The Board of the Company consists of eminent persons with considerable professional expertise and experience in business, IT, finance, legal and management.

The Board as on 31 March 2021 comprises of the following directors:

S.N.	NAME	TITLE
1	Bhavish Aggarwal	Executive Director
2	Ankit Bhati	Executive Director
3	Arun Sarin	Non-Executive Director
4	Brent Richard Irvin	Non-Executive Director
5	Avnish Bajaj	Non-Executive Director
7	Krishnamurthy Venugopala Tenneti	Non-Executive Director
8	Sumer Juneja	Non-Executive Director

## (ii) Appointments and resignations of Directors during the year

NIL

## (iii) Resignation of Key Managerial Personnel of the Company during the year

NIL

## (iv) Meetings of Board of Directors of the Company

The Board met 4 (four) times during the financial year ended 31 March 2021 on following dates: 29 April 2020, 23 October 2020, 19

November 2020 and 27 January 2021

The details of Board meetings attended by each Director are described as under:

		BOARD MEETINGS	
S.N.	NAME	HELD	ATTENDED
1	Mr. Bhavish Aggarwal	4	4
2	Mr. Ankit Bhati	4	4
3	Mr. Avnish Bajaj	4	2
4	Mr. Arun Sarin	4	2
5	Mr. Krishnamurthy Venugopala Tenneti	4	4
6	Mr. Brent Irvin	4	2
7	Mr. Sumer Juneja	4	2

## (v) Committees of the Board of Directors

## (i) Corporate Social Responsibility Committee

The Company has constituted a Corporate Social Responsibility ("CSR") Committee, as per the provisions of Section 135 the Act and Rules made thereunder, at the meeting of Board of Directors held on 28 January 2015. The terms of reference of the CSR Committee complies with the requirements of Act. The details of composition of the CSR Committee is as under:

S.N.	NAME	NATURE
1	Bhavish Aggarwal	Chairperson
2	Ankit Bhati	Member
3	Avnish Bajaj	Member
4	Sandeep Singh	Secretary

Further, the CSR Committee is functional as per the provisions of Section 135 of the Act and Rules made thereunder. No committee meeting took place during the period review. Further, the CSR policy along with the details about the CSR activities as per Companies (Corporate Social Responsibility Policy) Rules, 2014, is annexed to this report as Annexure - II.

## (iii) Audit Committee

The Company is committed towards adopting the best corporate governance practices in the Company. In furtherance of adopting such measures, the Board vide its meeting held on 22 October 2018 constituted an Audit Committee consisting of the members among the Board of the Company. Being a private company, the formation of the said audit committee is not a statutory requirement but the same was formed on a voluntary basis in order to implement the better corporate governance practices in the Company. The composition of Audit Committee for the year under review is as follows:

S.N.	Name	Nature
1	Krishnamurthy Venugopala Tenneti	Chairperson
2	Sumer Juneja	Member
3	Arun Sarin	Member
4	Sandeep Singh	Secretary

The Audit Committee met 3 (three) times during the period review on following dates: 10 June 2020, 09 September 2020 and 4 February 2021. The details of Audit Committee Meetings attended by members are as under:

.	.	.	Board Meeting
S.N.	Name	Held	Attended
1	Krishnamurthy Venugopala Tenneti	3	3
2	Sumer Juneja	3	3
3	Arun Sarin	3	3

(ii) Nomination and Remuneration Committee

The Company is committed towards adopting the best corporate governance practices in the Company. In furtherance of adopting such measures, the Board vide its meeting dated 22 October 2018 constituted a Nomination and Remuneration Committee. Being a private company, it is not required to form such a committee but the same was formed on a voluntary basis and for better corporate governance practices in the Company. The composition of Nomination and Remuneration Committee for the year under review is as follows:



S.N.	Name	Nature
1	Sumer Juneja	Chairperson
2	Krishnamurthy Venugopala Tenneti	Member
3	Brent Irvin	Member
4	Sandeep Singh	Secretary

#### 14. Particulars of contracts or arrangements made with related parties

The contracts or arrangements made with related parties are reported in Form AOC-2, which is hereby marked and attached as Annexure - III and you may also refer to related party transactions in note no.32 of the standalone financial statements.

#### 15. Directors` responsibility statements

To the best of their knowledge and belief and according to the information and explanations obtained by them, your Directors make the following statements in terms of Section 134(3)(c) of the Act:

- a) that in the preparation of the annual accounts for the financial year ended 31 March 2021, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- b) that the Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the loss of the Company for that period;
- c) that the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities;
- d) that the Directors had prepared the annual accounts on a going concern basis;
- e) the Directors had laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively; and
- f) that the Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

#### 16. (i) Auditors

(a) Statutory Auditors:

The Company at its 10th Annual General Meeting held on 26 November 2020, has appointed M/s. S.R. Batliboi & Associates LLP, Chartered Accountants, (Firm Registration No. 101049W/E300004), as statutory auditors of the Company to hold office till the conclusion of the 15th Annual General Meeting to be held in the financial year ended on 31 March 2025.

(b) Cost Auditor:

The provisions of Section 148 of the Act read with Rule 3 of the Companies (Cost Records and Audit) Rules, 2014 do not apply to the Company. Accordingly, the Company has not appointed a Cost Auditor.

(c) Secretarial Auditor:

The provisions of Section 204 of the Act read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 regarding the secretarial audit are not applicable to your Company for the financial year ended as on 31 March 2021. Therefore, the Company has not appointed a Secretarial Auditor.

(ii) Auditor's Report

The notes on financial statements referred to in the Auditor's Report are self-explanatory and do not call for any further comments. There were no qualifications, reservations or adverse remarks made by the Statutory Auditors in their report for the period ended on 31 March 2021.

Further, during the period under review, there have been no frauds reported by the Statutory Auditors of the Company under Section 143(12) of the Act.

17. Internal Financial Control and Adequacy

The Board has adopted policies and procedures for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial disclosure.

18. Disclosure under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

The Company has always believed in providing a safe and harassment free workplace for every individual working in the organization through various interventions and practices. The Company always endeavors to create and provide an environment that is free from discrimination and harassment, including sexual harassment. The Company has in place a robust policy on prevention of sexual harassment at workplace. The policy aims at prevention of harassment of employees as well as contractors and lays down the guidelines for identification, reporting and prevention of sexual harassment. There is an Internal Complaints Committee (ICC) which is responsible for redressal of complaints related to sexual harassment and follows the guidelines provided in the policy. The Company had 0 (zero) cases in the financial year ended 31 March 2021.

19. Vigil Mechanism / Whistle Blower Policy

The Company has adopted the whistleblower mechanism for directors and employees to report genuine concerns to the management viz. instances of unethical behaviors, actual or suspected fraud or violation of the Company's code of conduct and ethics. The Company has also formulated Whistle Blower Policy which provides for adequate safeguards against victimization of employees and directors.

20. Particulars of Employees

The information required pursuant to Section 197 read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 in respect of employees of the Company, will be provided upon request. In terms of Section 136 of the Act, all the requisite documents are being sent to the members and others entitled thereto, excluding the information on employees' particulars which is available for inspection by the members at the Registered Office of the Company during business hours on working days of the Company up to the date of the ensuing Annual General Meeting. If any Member is interested in obtaining a copy thereof, such member may write to the Company Secretary in this regard.

21. Employee Stock Option Plan

In order to develop and implement a long term incentive program to effectively attract, motivate and retain the best talent from the industry in a competitive environment and to encourage employees to align individual performance with Company objectives, the Company has implemented the Employee Stock Option Plan 2013 ("Plan"). The Plan has been adopted by the members of the Company vide resolution passed at an Extraordinary General Meeting held on 02 May 2013.

The following disclosures are being made up to the financial year ended on 31 March 2021 as required under Rule 12 of the Companies (Share Capital and Debentures) Rules, 2014:

#### ESOP Details for the Financial Year 2020-21

A	options granted	4,59,525
B	options vested	4,01,703
C	options exercised / settled	0
D	the total number of shares arising as a result of exercise of option	0
E	options lapsed	6,01,119
F	the exercise price	INR 1 per option
G	variation of terms of options	NA
H	money realized by exercise of options	NA
I	total number of options in force	30,87,561
J	employee wise details of options granted to: -	
.	i) i) key managerial personnel ii) any other employee who receives a grant of options in any one year of option amounting to five per cent or more of options granted during the year iii) identified employees who were granted option, during any one year, equal to or exceeding one per cent of the issued capital (excluding outstanding warrants and conversions) of the company at the time of the grant	NIL To be shared as per request NIL

#### 22. Conservation of Energy, Technology Absorption and Foreign Exchange Outgo

##### A. Conservation of Energy:

The particulars as required under the provisions of Section 134(3)(m) of the Act in respect of conservation of energy have not been furnished

as there were no such business activities during the year under review.

#### B. Technology Absorption:

1. The efforts made towards technology absorption;
2. The benefits derived like product improvement, cost reduction, product development or import substitution;
3. In case of imported technology (imported during the last 3 years reckoned from the beginning of the financial year):

The details of technology imported;

The year of import;

Whether the technology been fully absorbed;

If not fully absorbed, areas where absorption has not taken place, and the reasons thereof; and

4. The expenditure incurred on Research and Development.

Given the nature of the activities of the Company, the above would not be applicable to the Company.

#### C. Foreign Exchange Earnings & Outgo:

5. The Foreign Exchange earned in terms of actual inflows during the year: INR 1,263 Lakhs
6. The Foreign Exchange outgo in terms of actual outflows during the year: INR 3,515 Lakhs

#### 23. Significant Material Orders passed by the Regulators or Court or Tribunal

An individual by the name of Samir Aggarwal ("SA"), had filed a complaint/information before the Competition Commission of India ("CCI") in 2018 alleging as follows:

- (i) That the algorithmic pricing schemes of Ola and Uber, prohibited individual drivers to compete with each other, thereby resulting in price fixing;
- (ii) The cooperation between drivers orchestrated by Ola/Uber resulted in a `concerted action of hub and spoke` violating the Act;
- (iii) Additionally, allegations of information asymmetry and resale price maintenance were also raised as the drivers were not left with negotiating power with respect to the fares of the rides.

The CCI had dismissed the said complaint at a pre-investigation stage after hearing the informant over a closed-door meeting. There had been some media reports surrounding the same at that time. The complainant had preferred an appeal against the above- mentioned order before the National Company Law Appellate Tribunal ("NCLAT"), where a Bench comprising of Justice Bansi Lal Bhat, Justice Venugopal M and Justice Sheesha Merla (technical member) by way of its order dated 29 May 2020 had dismissed the appeal. Consequently, the matter was decided in our favour after hearing lengthy arguments in January, 2020. Advocate Rajshekhar Rao, had represented ANI/Ola in these proceedings. Some of the positive observations in the order are highlighted below:

- (i) The Act mandates that acts of price-fixing/discrimination must be done by a dominant enterprise. Both Ola and Uber jointly/independently cannot be deemed to be holding a dominant position within the ambit of Competition Law. Further, there is an observation that no single player holds a dominant position in the relevant market where there is vibrant and dynamic competition in the market between Ola, Uber and other alternate modes of transport.
- (ii) The concept of hub and spoke cartel as alleged in the complaint to be applicable to the business model of Ola and Uber which drew a reference to a US Class Action Suit titled "Spencer Meyer v. Travis Kalanick" and it has been observed in the referred order that the same

has no application on the business model of Ola and Uber in India. The matter relates to foreign antitrust jurisdiction with different connotation and cannot be imported to operate within the ambit and scope of the mechanism dealing with redressal of competition concerns under the Act.

(iii) No legal rights invaded for the complainant who is neither a customer nor a competitor and hence no locus standi. Allowing a liberal interpretation to broaden the ambit to enable individuals to file complaints would make room for unscrupulous people to rake issues of anti-competitive agreements or abuse of dominant position targeting specific enterprises with ulterior motives.

(iv) Cab Aggregators do not function as an association of its driver partners. Thus, the allegation of their facilitating a cartel has been struck down.

The individual preferred an appeal against the order of the NCLAT before the Hon`ble Supreme Court, wherein a bench comprising of Justice Rohinton Nariman, Justice Kuriyan Joseph, Justice Krishna Murari, disposed the appeal by way of its order dated 15 December 2020 upholding the concurrent findings of the CCI and the NCLAT.

#### 24. Material Changes and Commitments affecting the financial position of the Company

There have been no material changes and commitments, affecting the financial position of the Company, which have occurred between the end of the financial year of the Company to which the financial statements relate to and the date of the report.

#### 25. Corporate Social Responsibility (CSR)

The Company has constituted a CSR Committee in accordance with the provisions of Section 135 of the Act. The Board of the Company has, on the basis of the recommendations made by the CSR Committee, approved the CSR policy of the Company. The Company is committed to focus on inclusive growth and improving the lives by contributing towards communities around which it operates. The Company is endeavored to ensure full utilization of the allocated CSR budget. However, as we do not have sufficient profits in the preceding three financial years, no funds were earmarked for spending on CSR activities.

#### 26. Risk Management Policy and Identification of elements of risk

To the best of our knowledge and belief, the Company has in place a mechanism to inform the Board about the risk assessment and risk minimization procedures and periodical review to ensure that management controls risk through means of a properly defined framework.

#### 27. Transfer of Unclaimed Dividend to Investor Education and Protection Fund

The Company did not have any funds lying unpaid or unclaimed for a period of seven years. Therefore, there were no funds which were required to be transferred to the Investor Education and Protection Fund (IEPF).

#### 28. Corporate Governance

The Company believes in the philosophy of conducting business through fair and ethical means and has set in the best of corporate governance practices in its day-to-day operations aimed at building trust with all stakeholders. The Company's governance structure is in line with the applicable laws and regulations.

#### 29. Acknowledgment

The Directors` would like to place on record their gratitude for the valuable guidance and support received from the Reserve Bank of India, Ministry of Corporate Affairs, the other national, government and regulatory agencies and to convey their appreciation to the members, customers, bankers, lenders, vendors and all other business associates for the continuous support given by them to the Company. The Directors` also place on record their deep sense of appreciation for all the employees of the Company for their commitment, commendable efforts, teamwork and professionalism.

For and on behalf of the Board of Directors of ANI Technologies Private Limited

Bhavish Aggarwal Krishnamurthy Venugopala Tenneti

SD/- SD/-

Director

Director

DIN: 03287473

DIN : 01338477

Place: Bangalore

Date: September 30, 2021

ANNEXURE - I

FORM NO. AOC-1

Statement containing salient features of the financial Statement of Subsidiaries/associate companies/joint ventures (pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of companies (Accounts) Rule 5 of Companies Account Rules 2014

## PART A SUBSIDIARIES

## PART B - ASSOCIATES AND JOINT VENTURES

Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures

Name of Associate	Vogo Automotive Private Limited
Last Audited Balance Sheet date	.
Share of Associate held by the Company on the year end	.
i No. of Shares	Equity Shares - 803 Preference Shares - 91,018
ii Amount of Investment in Associate	INR 10,618 Lakhs
iii Extend of Holding %	14.29%
	The Company has got significant rights in the Associate Company as

Description of how there is significant influence	per the Shareholders Agreement.
.	1. Right to appoint and remove director in the Board
.	2. Reserve matter rights on-
.	a. Business plan and budget in excess of 5% variance;
.	b. Material variation in contracts;
.	c. Capital expenditure in excess of 5% over approved business plan;
.	d. Hire/fire any key managerial personnel or change of composition.
Reason why the Associate is not consolidated	The Company has consolidated the Associate. Therefore, no reason is required to be provided.
Networth Attributable to Shareholding as per latest audited Balance Sheet	INR 1836 Lakhs
Profit/Loss for the year	.
i. Considered in Consolidation	INR (8332) Lakhs
ii. Not considered in Consolidation	NIL

For and on behalf of the Board of Directors of ANI Technologies Private Limited

Bhavish Aggarwal Krishnamurthy Venugopala Tenneti

SD/- SD/-

Director

Director

DIN: 03287473

DIN : 01338477

Place: Bangalore

Date: September 30, 2021

ANNEXURE - II

ANNUAL REPORT ON CORPORATE SOCIAL RESPONSIBILITY (CSR) ACTIVITIES - FY 2020-21

Sr. No.	Particulars				Remarks		
1	A brief outline of the Company`s CSR policy, including overview of projects or programmes proposed to be undertaken.				As per the attached CSR Policy.		
2	Composition of the CSR Committee.				Mr. Bhavish Aggarwal : Chairman and Member Mr. Ankit Bhati : Member		
.	.				Mr. Avnish Bajaj : Member		
.	.				Mr. Sandeep Singh : Company Secretary		
.	Average net profit of the Company for last three financial years.				Not Applicable		
4	Prescribed CSR Expenditure (two percent of the amount as in item 3 above).				Not Applicable		
5	Details of CSR spend for the financial year:				Not Applicable		
.	- Total amount spent for the financial year				.		
.	- Amount unspent, if any				.		
.	Manner in which the amount spent during the financial year is detailed below				.		
1	2	3	4	5	6	7	8
Sr. No.	CSR Project or activities identified	Sector in which the project is covered	Projects or Programmes (1) Local area or other (2) Specify the State and district where projects or programs was undertaken	Amount outlay (budget) Project or programs wise (INR)	Amou nt spent on projec ts or progra m (INR)	Cumulati ve Expendit ure upto reporting period	Amount spent Direct or through implementi ng agencies
1	N.A	N.A	N.A	N.A	N.A	N.A	N.A

Reason for not spending the amount: Since the Company has been incurring losses since past three years, hence there are no earmarked funds to be spent on CSR activities.

For and on behalf of the Board of Directors of ANI Technologies Private Limited

Bhavish Aggarwal Krishnamurthy Venugopala Tenneti

SD/- SD/-

Director

Director

DIN: 03287473

DIN : 01338477

Place: Bangalore



Date: September 30, 2021

## CORPORATE SOCIAL RESPONSIBILITY POLICY (CSR Policy) OF

ANI TECHNOLOGIES PRIVATE LIMITED (OLA or Company)

### 1. Policy Introduction:

OLA is committed to operate and grow its business in a socially responsible way. Our vision is to grow our business whilst reducing the environmental impact of our operations and increasing our positive social impact.

OLA's cornerstone vision is to be a socially conscious business and it has always displayed the highest Standards of corporate citizenry. Apart from continuously fulfilling all its regulatory requirements related to the laws of land, the Company believes in a well-structured corporate social responsibility (CSR) culture. This policy outlines our CSR agenda, activities and geographical area in which the Company will focus. Based on this thought process, the CSR Policy has been framed to drive planning, implementation and evaluation of initiatives and resources.

### 2. Objective:

The main objectives of the CSR Policy are to:

- Honour the spirit of law and be a responsible corporate citizen.
- Strive for Sustainable development for economic growth.
- Positively impact the society at large with minimal resource footprint.
- Adopt an approach that aims at achieving a greater balance between social and economic development.
- Creating shared prosperity, sustainable for the Company's actions
- Encouraging positive impacts through its activities.

Enhance and implement the society welfare measures in a well-structured manner on short as well as long term basis with a vision of making the Company a Good Corporate Citizen.

### 2. CSR Activities:

In accordance with Section 135(5) of the Companies Act, 2013 (the Act) or any amendments thereto, the Company is committed to spend at least 2% of its average net profits made during the three immediately preceding financial years in some of the identified activities that are listed in Schedule VII (as amended) to the Act.

### 3. Execution/Implementation and Reporting of CSR Activities:

OLA shall undertake CSR activities either by itself or through trusts or NGOs or any other body setup duly established or recognised by Government of India, as per the provisions of the Act.

The expenditure on CSR activities shall be project based, as may be decided by the CSR committee, from time to time, in consultation with the Board of Directors of the Company.

The Board of Directors of the Company will allocate the budget for CSR activities to be undertaken during the year subject to financial performance, operations of the Company and statutory requirement/ limits. The CSR Committee will formulate and recommend to the Board the activities to be undertaken by the Company as specified in Schedule VII to the Act.

The Company will spend on activities as specified in Schedule VII to the Act at any location as decided by the CSR Committee.

The constitution of CSR Committee and activities undertaken by the Company will be reflected in the Annual Report of the Company for the respective financial year.

#### 4. Composition of CSR Committee:

The CSR Committee consists of the following members:

- Mr. Bhavish Aggarwal - Chairman and Member
- Mr. Ankit Bhati - Member
- Mr. Avnish Bajaj - Member
- Mr. Sandeep Singh will act as Secretary to the CSR Committee.

#### 5. Responsibilities of the CSR Committee:

The responsibilities of the CSR Committee include:

- Formulating and recommending to the Board of Directors the CSR Policy and indicating activities to be undertaken;
- Recommending the amount of expenditure for the CSR activities; and
- Monitoring CSR activities from time to time.

#### 6. Governance Policy:

The CSR Policy will be governed by the Companies Act, 2013 and Rules made thereunder and any other modification or enactment as notified by the Central Government from time to time.

#### 7. Grievances and Complaints Contact:

For queries related to the CSR Policy, please write to us at: sandeepkumar.singh@olacabs.com

#### ANNEXURE - III

#### FORM NO. AOC-2

(Pursuant to Clause (h) of Sub-section (3) of Section 134 of the Companies Act, 2013 and Rule 8(2) of the Companies(Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub- section

(1) of Section 188 of the Companies Act, 2013 including certain arm`s length transactions under third proviso thereto

Details of contracts or arrangements or transactions not at arm`s length basis

Sr. No.	Name(s) of the related party	Nature of relationship	Nature of contracts / arrangements / transactions	Duration of the contracts / arrangements / transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Justification for entering into such contracts or arrangement transactions	Date of approval by the Board	Amount paid as advances, if any	Date on which the special resolution was passed in general meeting as required under first proviso to Section 188
.	.	.	.	.	.	.	.	.	.

Details of material contracts or arrangement or transactions at arm's length basis

Sr. No	Name(s) of the related party	Nature of relationship	Nature of contracts / arrangements / transactions	Duration of the contracts / arrangements / transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Date(s) of approval by the Board, if any	Amount paid as advances, if any
						Not required The	

						Agreement was entered into in ordinary course of business and therefore approval by the	
1	Ola Fleet Technologies Private Limited ("OFT")	OFT being a wholly owned subsidiary of the Company	Sub-lease Agreement for premises in Bangalore	11 months	As mutually agreed between parties		Nil

						Board was not required.	
2	Pisces Eservices Private Limited (Foodpanda)	Foodpanda being a wholly owned subsidiary of the Company	Statement of Work - IP License	Indefinitely unless terminated	1.5% of the revenue earned by the Licensee by use of Trademarks	Not required as the Agreement was entered in to in ordinary course of business and therefore approval by the Board was not required.	Nil
3	Ola Financial Services Private Limited ("OFS") (previously known as Zipcash Card Services Private Limited)	Mr. Bhavish Aggarwal, director of the Company is also a director and shareholder in OFS and OFS also being a subsidiary of the Company. Mr. Ankit Bhati, director of the Company is also a shareholder in OFS.	Renewal of Co-branding Agreement for OlaMoney Wallet	Valid till 25th June 2022	governance cell shall take into consideration the various business/ financial and other relevant factors needed to determine the Service Fees. To determine the Service Fee on the Execution Date, the governance cell shall meet and determine the Service Fee within 30 (thirty) days from the Execution Date of this amendment / Renewal. In case the Parties fail to mutually agree to the Service Fee, then the Parties agree that INR 4 Lacs shall be payable by the Company as Service Fee to OFS per month.	Not required as the Agreement was entered in to in ordinary course of business and therefore approval by the Board was not required	Nil

For and on behalf of the Board of Directors of ANI Technologies Private Limited

Bhavish Aggarwal Krishnamurthy Venugopala Tenneti

SD/- SD/-

Director

Director

DIN: 03287473

DIN : 01338477

Place: Bangalore

Date: September 30, 2021

## Textual information (3)

### Disclosure of extract of annual return as provided under section 92(3) [Text Block]

In accordance with Section 134 (3) (a) of the Companies Act, 2013, an extract of annual return in prescribed Form MGT-7 has been hosted on the Company's website. Link to the same is given below.

<https://www.olacabs.com/info/faqs#notices>

### [700500] Disclosures - Signatories of financial statements

#### Details of directors signing financial statements [Table]

..(1)

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

Directors signing financial statements [Axis]	Others1	Others2
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	BHAVISH	KRISHNAMURTHY
Middle name of director		VENUGOPALA
Last name of director	AGGARWAL	TENNETI
Designation of director	Director	Director
Director identification number of director	03287473	01338477
Date of signing of financial statements by director	30/09/2021	30/09/2021

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

	01/04/2020 to 31/03/2021
Name of company secretary	SANDEEP KUMAR AWADESH SINGH
Permanent account number of company secretary	DCYPS1441G
Date of signing of financial statements by company secretary	30/09/2021
Name of chief financial officer	GUGGILAM RAJAGOPALAN ARUN KUMAR
Permanent account number of chief financial officer	ADJPA2469F
Date of signing of financial statements by chief financial officer	30/09/2021

**[700400] Disclosures - Auditors report****Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table]**

..(1)

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

<b>Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]</b>	<b>Auditor's favourable remark [Member]</b>	<b>Clause not applicable [Member]</b>
	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]		
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]		
Disclosure in auditors report relating to fixed assets	Textual information (4) [See below]	
Disclosure in auditors report relating to inventories		The Company's business does not involve inventories and, accordingly, the requirements under paragraph 3(ii) of the Order are not applicable to the Company
Disclosure in auditors report relating to loans	Textual information (5) [See below]	
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (6) [See below]	
Disclosure in auditors report relating to deposits accepted		Textual information (7) [See below]
Disclosure in auditors report relating to maintenance of cost records	To the best of our knowledge and as explained, the Central Government has not specified maintenance of cost records under section 148(1) of the Act, for the services of the Company.	
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (8) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues		Textual information (9) [See below]
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		Textual information (10) [See below]
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	Textual information (11) [See below]	
Disclosure in auditors report relating to managerial remuneration		Textual information (12) [See below]
Disclosure in auditors report relating to Nidhi Company		(xii) In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, paragraph 3(xii) of the Order is not applicable to the Company.
Disclosure in auditors report relating to transactions with related parties		Textual information (13) [See below]
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures		Textual information (14) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		Textual information (15) [See below]

Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	According to the information and explanations given to us, the provisions of section 45-IA of the Reserve Bank of India Act, 1934 are not applicable to the Company.
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**Details regarding auditors [Table]**

..(1)

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

Auditors [Axis]	1
	<b>01/04/2020 to 31/03/2021</b>
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	S.R. Batliboi & Associates LLP
Name of auditor signing report	Rajeev Kumar
Firms registration number of audit firm	101049W/E300004
Membership number of auditor	213803
Address of auditors	12th Floor, "UB City" Canberra Block No. 24, Vittal Mallya Road, Bengaluru - 560001, Karnataka-KA, IN
Permanent account number of auditor or auditor's firm	ACHFS9118A
SRN of form ADT-1	R72799760
Date of signing audit report by auditors	30/09/2021
Date of signing of balance sheet by auditors	30/09/2021

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

	<b>01/04/2020 to 31/03/2021</b>
Disclosure in auditor's report explanatory [TextBlock]	Textual information (16) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

**Textual information (4)****Disclosure in auditors report relating to fixed assets**

The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment. (b) Property, plant and equipment have been physically verified by the management during the year and no material discrepancies were identified on such verification. (c) According to the information and explanations given by the management and audit procedures performed by us, there are no immovable properties, included in property, plant and equipment of the Company and accordingly, the requirements under paragraph 3(i)(c) of the Order are not applicable to the Company.

**Textual information (5)****Disclosure in auditors report relating to loans**

According to the information and explanations given to us, the Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Act. Accordingly, the provisions of clause 3(iii)(a), (b) and (c) of the Order are not applicable to the Company.

**Textual information (6)****Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013**

In our opinion and according to the information and explanations given to us, provisions of section 185 and 186 of the Act, as applicable, in respect of investments made, guarantees and loans given have been complied with by the Company. The Company has not charged interest for the year ended March 31, 2021 on certain loans to a subsidiary, considering its financial position, as explained in Note 8(a) to the accompanying financial statements. There are no securities given in respect of which provisions of section 185 and 186 of the Act are applicable.



## Textual information (7)

### Disclosure in auditors report relating to deposits accepted

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

## Textual information (8)

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

(a) Undisputed statutory dues including provident fund, employees' state insurance, income-tax, duty of custom, goods and services tax, cess and other statutory dues have generally been regularly deposited with the appropriate authorities.

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

(c) According to the records of the Company, there are no dues of income-tax, sales-tax, service tax, duty of custom, duty of excise, value added tax, goods and services tax and cess which have not been deposited on account of any dispute, except as follows:

Name of the statute	Nature of the dues	Amount (including interest) (Rs. in Lakhs)	Payment under protest (Rs. in Lakhs)	Period to which the amount relates (financial year)	Forum where the dispute is pending
The Income Tax Act, 1961	Income tax	4,006	801	2011-12 to 2016-17	Commissioner of Income Tax (Appeals)
.	.	7,454	1,891	2017-18	Income Tax Appellate Tribunal
The Finance Act, 1994	Service tax	1,367	103	March - 15	Customs, Excise and Service Tax Appellate Tribunal
.	.	1,921	.	March - 15	.

## Textual information (9)

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

In our opinion and according to the information and explanations given by the management, the Company has not defaulted in repayment of loan or borrowing to a bank. The Company did not have any outstanding loans or borrowing dues in respect of a financial institution or to government or dues to debenture holders during the year.

## Textual information (10)

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

In our opinion and according to information and explanations given by the management and audit procedures performed by us, the Company has utilized the money raised by way of term loan for the purpose for which it was raised. The Company has not raised any money by way of initial public offer or further public offer (including debt instruments), hence reporting under clause (ix) for the same is not applicable to the Company.

## Textual information (11)

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

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

## Textual information (12)

### **Disclosure in auditors report relating to managerial remuneration**

According to the information and explanations given by the management, the provisions of section 197 read with Schedule V of the Act relating to managerial remuneration is not applicable to the Company and hence reporting under clause 3(xi) is not applicable.

## Textual information (13)

### **Disclosure in auditors report relating to transactions with related parties**

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

## Textual information (14)

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

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

## Textual information (15)

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

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

## Textual information (16)

### Disclosure in auditor's report explanatory [Text Block]

#### INDEPENDENT AUDITOR'S REPORT

To the Members of ANI Technologies Private Limited

Report on the Audit of the Standalone Financial Statements

#### Opinion

We have audited the accompanying standalone financial statements of ANI Technologies Private Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2021, the Statement of Profit and Loss, including the Statement of Other Comprehensive Income/(Loss), the Cash Flow Statement and the Statement of Changes in Equity for the year then ended, and notes to the standalone financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013, as amended ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2021, its loss including other comprehensive income/(loss), its cash flows and the changes in equity for the year ended on that date.

#### Basis for Opinion

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

#### Emphasis of Matter

We draw attention to Note 2(b) to the accompanying standalone financial statements which describes the management's assessment of the impact of COVID-19 pandemic on the Company's operations and carrying value of assets as at March 31, 2021. Our opinion is not modified in respect of this matter.

#### Other Information

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

Our opinion on the standalone 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 standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether such other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### Responsibility of Management for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income/(loss), cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act read with the Companies (Indian Accounting

Standards) Rules, 2015, as amended. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design,

implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

#### Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone 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 standalone financial statements.

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

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to standalone 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 Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

#### Other Matter

The standalone financial statements of the Company for the year ended March 31, 2020, included in these standalone financial statements, were audited by predecessor auditor who expressed an unmodified opinion with emphasis of matter on those financial statements on October 23, 2020.

#### Report on Other Legal and Regulatory Requirements

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

Order.

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

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

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

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

(d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015, as amended;

(e) On the basis of the written representations received from the directors as on March 31, 2021 and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2021 from being appointed as a director in terms of section 164(2) of the Act;

(f) With respect to the adequacy of the internal financial controls with reference to these standalone financial statements and the operating effectiveness of such controls, refer to our separate report in "Annexure 2" to this report;

(g) The provisions of section 197 read with Schedule V of the Act relating to managerial remuneration are not applicable to the Company for the year ended March 31, 2021; and

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

i. The Company has disclosed the impact of pending litigations on its financial position in its standalone financial statements - Refer Note 37(a) to the standalone financial statements;

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

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For S.R. Batliboi & Associates LLP

Chartered Accountants

ICAI Firm Registration Number: 101049W/E300004

per Rajeev Kumar

Partner

Membership Number: 213803

Unique Document Identification Number ('UDIN'): 21213803AAAAFN2678

Place of signature: Bengaluru

Date: September 30, 2021

# ANNEXURE 1 TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE STANDALONE FINANCIAL STATEMENTS OF ANI TECHNOLOGIES PRIVATE LIMITED

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

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

(b) Property, plant and equipment have been physically verified by the management during the year and no material discrepancies were identified on such verification .

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

(ii) The Company's business does not involve inventories and, accordingly, the requirements under paragraph 3(ii) of the Order are not applicable to the Company.

(iii) According to the information and explanations given to us, the Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Act. Accordingly, the provisions of clause 3(iii)(a), (b) and (c) of the Order are not applicable to the Company.

(iv) In our opinion and according to the information and explanations given to us, provisions of section 185 and 186 of the Act, as applicable, in respect of investments made, guarantees and loans given have been complied with by the Company. The Company has not charged interest for the year ended March 31, 2021 on certain loans to a subsidiary, considering its financial position, as explained in Note 8(a) to the accompanying financial statements. There are no securities given in respect of which provisions of section 185 and 186 of the Act are applicable.

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

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

(vii)(a) Undisputed statutory dues including provident fund, employees' state insurance, income-tax, duty of custom, goods and services tax, cess and other statutory dues have generally been regularly deposited with the appropriate authorities.

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

(c) According to the records of the Company, there are no dues of income-tax, sales-tax, service tax, duty of custom, duty of excise, value added tax, goods and services tax and cess which have not been deposited on account of any dispute, except as follows:

Name of the statute	Nature of the dues	Amount (including interest) (Rs. in Lakhs)	Payment under protest (Rs. in Lakhs)	Period to which the amount relates (financial year)	Forum where the dispute is pending
The Income Tax Act, 1961	Income tax	4,006	801	2011-12 to 2016-17	Commissioner of Income Tax (Appeals)
.	.	7,454	1,891	2017-18	Income Tax Appellate Tribunal
The Finance Act, 1994	Service tax	1,367	103	March 15	Customs, Excise and Service Tax Appellate Tribunal
.	.	1,921	.	March 15	.

(viii) In our opinion and according to the information and explanations given by the management, the Company has not defaulted in repayment of loan or borrowing to a bank. The Company did not have any outstanding loans or borrowing dues in respect of a financial institution or to government or dues to debenture holders during the year.

(ix) In our opinion and according to information and explanations given by the management and audit procedures performed by us, the Company has utilized the money raised by way of term loan for the purpose for which it was raised. The Company has not raised any money by way of initial public offer or further public offer (including debt instruments), hence reporting under clause (ix) for the same is not applicable to the Company.

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

(xi) According to the information and explanations given by the management, the provisions of section 197 read with Schedule V of the Act relating to managerial remuneration is not applicable to the Company and hence reporting under clause 3(xi) is not applicable.

(xii) In our opinion, the Company is not a nidhi company. Therefore, the provisions of clause 3(xii) of the Order are not applicable to the Company.

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

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

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

(xvi) According to the information and explanations given to us, the provisions of section 45-IA of the Reserve Bank of India Act, 1934 are not applicable to the Company.

For S.R. Batliboi & Associates LLP

Chartered Accountants

ICAI Firm Registration Number: 101049W/E300004

per Rajeev Kumar

Partner

Membership number: 213803

UDIN: 21213803AAAAFN2678

Place of signature: Bengaluru

Date: September 30, 2021

## ANNEXURE 2 TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE STANDALONE FINANCIAL STATEMENTS OF ANI TECHNOLOGIES PRIVATE LIMITED

Report on the Internal Financial Controls under clause (i) of sub-section 3 of section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls with reference to standalone financial statements of ANI Technologies Private Limited ("the Company") as of March 31, 2021 in conjunction with our audit of the standalone financial statements of the Company for the year ended on



that date.

## Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal controls over financial reporting criteria established by the Company considering the essential components of internal 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. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

## Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to standalone financial statements based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing as specified under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls and, both issued by the Institute of Chartered Accountants of India. 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 standalone financial statements was established and maintained and if such controls operated effectively in all material respects.

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

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

## Meaning of Internal Financial Controls with reference to Standalone Financial Statements

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

Because of the inherent limitations of internal financial controls with reference to standalone 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 standalone financial statements to future periods are subject to the risk that the internal financial controls with reference to standalone financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

## Opinion

In our opinion, the Company has, in all material respects, adequate internal financial controls with reference to standalone financial statements and such internal financial controls with reference to standalone financial statements were operating effectively as at March 31, 2021, based on the internal controls over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note issued by the Institute of Chartered Accountants of India.

For S.R. Batliboi & Associates LLP

Chartered Accountants

ICAI Firm Registration Number: 101049W/E300004

per Rajeev Kumar

Partner

Membership number: 213803

UDIN: 21213803AAAAFN2678

Place of signature: Bengaluru

Date: September 30, 2021

### **[700700] Disclosures - Secretarial audit report**

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

	<b>01/04/2020 to 31/03/2021</b>
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No

**[110000] Balance sheet**

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

	31/03/2021	31/03/2020	31/03/2019
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	895	1,816	5,025
Capital work-in-progress	4,054	0	
Investment property	0	0	
Goodwill	14,872	14,872	36,736
Other intangible assets	50,100	27,207	29,772
Intangible assets under development	0	355	
Non-current financial assets [Abstract]			
Non-current investments	2,16,394	2,67,605	
Trade receivables, non-current	0	0	
Loans, non-current	8,320	530	
Other non-current financial assets	15,322	12,318	
Total non-current financial assets	2,40,036	2,80,453	
Other non-current assets	5,711	8,777	
Total non-current assets	3,15,668	3,33,480	
Current assets [Abstract]			
Inventories	0	0	
Current financial assets [Abstract]			
Current investments	1,33,064	7,356	
Trade receivables, current	8,834	7,152	
Cash and cash equivalents	3,889	24,431	
Bank balance other than cash and cash equivalents	42,637	2,21,909	
Loans, current	484	2,958	
Other current financial assets	25,935	33,376	
Total current financial assets	2,14,843	2,97,182	
Other current assets	3,346	2,223	
Total current assets	2,18,189	2,99,405	
Total assets	5,33,857	6,32,885	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	301.6	301.6	240.09
Other equity	4,51,508	5,76,963	
Total equity attributable to owners of parent	4,51,809.6	5,77,264.6	
Non controlling interest	0	0	
Total equity	4,51,809.6	5,77,264.6	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	1,288	0	
Other non-current financial liabilities	33,467	1,048	
Total non-current financial liabilities	34,755	1,048	
Provisions, non-current	869	554	
Other non-current liabilities	0	0	
Total non-current liabilities	35,624	1,602	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	0	0	
Trade payables, current	17,828.4	25,542.4	
Other current financial liabilities	23,268	24,301	
Total current financial liabilities	41,096.4	49,843.4	
Other current liabilities	4,583	3,119	
Provisions, current	744	1,056	
Total current liabilities	46,423.4	54,018.4	
Total liabilities	82,047.4	55,620.4	
Total equity and liabilities	5,33,857	6,32,885	

**[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]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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] -609	[INR/shares] -825	[INR/shares] -609	[INR/shares] -825
Total basic earnings (loss) per share	[INR/shares] -609	[INR/shares] -825	[INR/shares] -609	[INR/shares] -825
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] -609	[INR/shares] -825	[INR/shares] -609	[INR/shares] -825
Total diluted earnings (loss) per share	[INR/shares] -609	[INR/shares] -825	[INR/shares] -609	[INR/shares] -825

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	68,961	1,98,987
Other income	21,602	26,942
Total income	90,563	2,25,929
Expenses [Abstract]		
Cost of materials consumed	0	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	26,102	35,934
Finance costs	1,706	970
Depreciation, depletion and amortisation expense	12,942	37,410
Other expenses	42,184	2,32,386
Total expenses	82,934	3,06,700
Profit before exceptional items and tax	7,629	-80,771
Exceptional items before tax	-1,40,237	-90,691
Total profit before tax	-1,32,608	-1,71,462
Tax expense [Abstract]		
Deferred tax	0	0
Total tax expense	0	0
Total profit (loss) for period from continuing operations	-1,32,608	-1,71,462
Tax expense of discontinued operations	0	0
Total profit (loss) from discontinued operations after tax	0	0
Total profit (loss) for period	-1,32,608	-1,71,462
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	Yes	Yes
Other comprehensive income net of tax [Abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [Abstract]		
Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	-516	-467
Other comprehensive income, net of tax, gains (losses) from investments in equity instruments	2,685	34,116
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	2,169	33,649
Other comprehensive income that will be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will be reclassified to profit or loss, net of tax	0	0
Total other comprehensive income	2,169	33,649
Total comprehensive income	-1,30,439	-1,37,813
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Other comprehensive income before tax [Abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, before tax [Abstract]		
Other comprehensive income, before tax, gains (losses) from investments in equity instruments	2,685	34,116
Other comprehensive income, before tax, gains (losses) on remeasurements of defined benefit plans	-516	-467
Other comprehensive income that will not be reclassified to profit or loss, before tax	2,169	33,649
Total other comprehensive income, before tax	2,169	33,649
Total other comprehensive income	2,169	33,649
Total comprehensive income	-1,30,439	-1,37,813
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -609	[INR/shares] -825
Total basic earnings (loss) per share	[INR/shares] -609	[INR/shares] -825
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -609	[INR/shares] -825
Total diluted earnings (loss) per share	[INR/shares] -609	[INR/shares] -825

**[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]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	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	-1,32,608	-1,71,462		-1,32,608
Changes in comprehensive income components	2,169	33,649		2,169
Total comprehensive income	-1,30,439	-1,37,813		-1,30,439
Other changes in equity [Abstract]				
Other additions to reserves	6,795	0		6,795
Deductions to reserves [Abstract]				
Other deductions to reserves	6,795	0		6,795
Total deductions to reserves	6,795	0		6,795
Other changes in equity, others	4,984	2,88,764		4,984
Total other changes in equity	4,984	2,88,764		4,984
Total increase (decrease) in equity	-1,25,455	1,50,951		-1,25,455
Other equity at end of period	4,51,508	5,76,963	4,26,012	4,51,508

**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]		Reserves [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 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	-1,71,462		-1,32,608	-1,71,462
Changes in comprehensive income components	33,649		-516	-467
Total comprehensive income	-1,37,813		-1,33,124	-1,71,929
Other changes in equity [Abstract]				
Other additions to reserves	0		6,795	0
Deductions to reserves [Abstract]				
Other deductions to reserves	0		0	0
Total deductions to reserves	0		0	0
Other changes in equity, others	2,88,764		4,190	2,58,131
Total other changes in equity	2,88,764		10,985	2,58,131
Total increase (decrease) in equity	1,50,951		-1,22,139	86,202
Other equity at end of period	5,76,963	4,26,012	-3,61,146	-2,39,007

## Statement of changes in equity [Table]

..(3)

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

Components of equity [Axis]	Reserves [Member]	Securities premium reserve [Member]		
		01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
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	
Total comprehensive income		0	0	
Other changes in equity [Abstract]				
Other changes in equity, others		0	2,56,227	
Total other changes in equity		0	2,56,227	
Total increase (decrease) in equity		0	2,56,227	
Other equity at end of period	-3,25,209	11,65,375	11,65,375	9,09,148

## Statement of changes in equity [Table]

..(4)

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

Components of equity [Axis]	Share options outstanding account [Member]			Retained earnings [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	
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		-1,32,608
Changes in comprehensive income components				-516
Total comprehensive income	0	0		-1,33,124
Other changes in equity [Abstract]				
Other additions to reserves				6,795
Deductions to reserves [Abstract]				
Other deductions to reserves				0
Total deductions to reserves				0
Other changes in equity, others	4,190	1,904		
Total other changes in equity	4,190	1,904		6,795
Total increase (decrease) in equity	4,190	1,904		-1,26,329
Other equity at end of period	23,881	19,691	17,787	-15,50,402

## Statement of changes in equity [Table]

..(5)

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

Components of equity [Axis]	Retained earnings [Member]		Other retained earning [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 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	-1,71,462		-1,32,608	-1,71,462
Changes in comprehensive income components	-467		-516	-467
Total comprehensive income	-1,71,929		-1,33,124	-1,71,929
Other changes in equity [Abstract]				
Other additions to reserves	0		6,795	0
Deductions to reserves [Abstract]				
Other deductions to reserves	0		0	0
Total deductions to reserves	0		0	0
Total other changes in equity	0		6,795	0
Total increase (decrease) in equity	-1,71,929		-1,26,329	-1,71,929
Other equity at end of period	-14,24,073	-12,52,144	-15,50,402	-14,24,073

## Statement of changes in equity [Table]

..(6)

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

Components of equity [Axis]	Other retained earning [Member]	Other equity components [Member]		
		01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
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	
Changes in comprehensive income components		2,685	34,116	
Total comprehensive income		2,685	34,116	
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Other deductions to reserves		6,795	0	
Total deductions to reserves		6,795	0	
Total other changes in equity		-6,795	0	
Total increase (decrease) in equity		-4,110	34,116	
Other equity at end of period	-12,52,144	30,006	34,116	0

## Statement of changes in equity [Table]

..(7)

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

Components of equity [Axis]	Equity instrument through other comprehensive income [Member]			Other equity other [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	
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	2,685	34,116		
Total comprehensive income	2,685	34,116		0
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Other deductions to reserves	6,795	0		
Total deductions to reserves	6,795	0		
Other changes in equity, others				794
Total other changes in equity	-6,795	0		794
Total increase (decrease) in equity	-4,110	34,116		794
Other equity at end of period	30,006	34,116	0	7,82,648
Description of nature of other equity, others				Refer Child Member



## Statement of changes in equity [Table]

..(8)

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

Components of equity [Axis]	Other equity other [Member]		Other equity other 1 [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0		0	0
Total comprehensive income	0		0	0
Other changes in equity [Abstract]				
Other changes in equity, others	30,633		0	122
Total other changes in equity	30,633		0	122
Total increase (decrease) in equity	30,633		0	122
Other equity at end of period	7,81,854	7,51,221	6,68,320	6,68,320
Description of nature of other equity, others	Refer Child Member		Compulsory convertible cumulative preference shares	Compulsory convertible cumulative preference shares

## Statement of changes in equity [Table]

..(9)

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

Components of equity [Axis]	Other equity other 1 [Member]	Other equity other 2 [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
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	
Total comprehensive income		0	0	
Other changes in equity [Abstract]				
Other changes in equity, others		794	30,511	
Total other changes in equity		794	30,511	
Total increase (decrease) in equity		794	30,511	
Other equity at end of period	6,68,198	1,14,328	1,13,534	83,023
Description of nature of other equity, others		Other components of equity	Other components of equity	

**[320000] Cash flow statement, indirect**

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

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>	<b>31/03/2019</b>
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	-1,32,608	-1,71,462	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	1,706	970	
Adjustments for decrease (increase) in trade receivables, current	-2,986	1,266	
Adjustments for other financial assets, current	-12,199	-3,797	
Adjustments for increase (decrease) in trade payables, current	-7,715	3,359	
Adjustments for depreciation and amortisation expense	12,942	37,410	
Adjustments for other financial liabilities, current	-134	-1,285	
Adjustments for interest income	13,295	18,627	
Adjustments for share-based payments	3,689	2,105	
Adjustments for fair value losses (gains)	-1,291	35,596	
Other adjustments for which cash effects are investing or financing cash flow	1,40,010	90,986	
Other adjustments to reconcile profit (loss)	0	0	
Other adjustments for non-cash items	0	0	
Total adjustments for reconcile profit (loss)	1,20,727	1,47,983	
Net cash flows from (used in) operations	-11,881	-23,479	
Income taxes paid (refund)	-3,492	1,136	
Other inflows (outflows) of cash	0	0	
Net cash flows from (used in) operating activities	-8,389	-24,615	
Cash flows from used in investing activities [Abstract]			
Cash flows used in obtaining control of subsidiaries or other businesses	29,881	1,13,035	
Other cash receipts from sales of equity or debt instruments of other entities	1,48,672	3,23,470	
Other cash payments to acquire equity or debt instruments of other entities	2,73,089	3,15,276	
Proceeds from sales of property, plant and equipment	318	47	
Purchase of property, plant and equipment	5,524	8,461	
Cash advances and loans made to other parties	48,989	10,958	
Interest received	17,945	6,956	
Income taxes paid (refund)	0	0	
Other inflows (outflows) of cash	1,79,385	-1,12,559	
Net cash flows from (used in) investing activities	-11,163	-2,29,816	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	0	62	
Proceeds from issuing other equity instruments	0	2,49,539	
Proceeds from borrowings	3,467	0	
Repayments of borrowings	175	0	
Payments of lease liabilities	2,630	5,449	
Interest paid	1,652	887	
Income taxes paid (refund)	0	0	
Net cash flows from (used in) financing activities	-990	2,43,265	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-20,542	-11,166	
Effect of exchange rate changes on cash and cash equivalents [Abstract]			
Effect of exchange rate changes on cash and cash equivalents	0	0	
Net increase (decrease) in cash and cash equivalents	-20,542	-11,166	
Cash and cash equivalents cash flow statement at end of period	3,889	24,431	35,597

## [610100] Notes - List of accounting policies

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

	<b>01/04/2020 to 31/03/2021</b>
Disclosure of significant accounting policies [TextBlock]	Textual information (17) [See below]

## Textual information (17)

### Disclosure of significant accounting policies [Text Block]

#### 1. Corporate information

ANI Technologies Private Limited (referred to as "the Company" or "OLA" or "ANI") is a leading technology service provider in the emerging cab-hailing market in India, established with the mission of providing mobility to a billion Indians. ANI is one of the leading company which provides internet and mobile technology platform for cab-hailing by the commuters. The Company operates under the brand name "OLA". The Company is a private limited company incorporated and domiciled in India and has its registered office at Bengaluru, Karnataka, India.

The standalone financial statements were approved in the meeting of the Board of Directors of the Company held on September 30, 2021.

#### 2. Basis of preparation

The standalone financial statements have been prepared in accordance with Indian Accounting Standards (Ind-AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and the presentation requirements of Division II of schedule III of the Companies Act, 2013 (Ind AS compliant schedule III), as applicable.

The standalone financial statements have been prepared on a historical cost convention and on an accrued basis, except for financial assets and liabilities which are required to be measured at fair value. The significant accounting policies adopted for preparation and presentation of financial statements have been applied consistently.

The standalone financial statements are presented in Indian Rupees ("INR" or "Rs.") and all values are reported in Indian rupees lakhs (INR 00,000), unless otherwise stated. As permitted by the Guidance Note on the Schedule III to the Companies Act 2013, the Company has elected to present profit/(loss) before finance income, finance cost, depreciation and amortisation, and tax as a separate line item on the face of the statement of profit and loss. In measurement of above the Company does not include finance income, finance cost, depreciation and amortisation expense and tax.

##### (a) Going Concern

The Company has been incurring losses and has accumulated losses of Rs. 1,550,402 Lakhs as at March 31, 2021 (March 31, 2020: Rs 1,424,073 Lakhs). The Company has cash and cash equivalents of Rs. 3,889 Lakhs (March 31, 2020: Rs 24,431 Lakhs) and other bank balance of Rs. 42,637 Lakhs as at March 31, 2021 (March 31, 2020: Rs 221,909 Lakhs) and the Company's current assets exceed the current liabilities by Rs. 171,766 lakhs as at March 31, 2021 (March 31, 2020: Rs 245,387 Lakhs) which can sustain the future foreseeable losses and ensure continued business operations in the foreseeable future. Hence, these standalone financial statements have been prepared on a going concern basis.

##### (b) COVID-19 pandemic

The Company has considered the possible effects that may result from COVID-19 pandemic on the carrying amounts of property plant and equipment, capital work-in-progress, goodwill, other intangible assets, right-of-use assets, investments, loans, trade and other receivable and other assets as well as liabilities and going concern assumptions. In developing the assumptions relating to the possible future uncertainties in the economic conditions because of this pandemic, the Company has used internal and external information. Having reviewed the underlying data and based on current estimates, the Company does not expect any material impact on the carrying amount of these assets and liabilities. The impact of COVID-19 pandemic on the Company's standalone financial statements may differ from that estimated as at the date of approval of these standalone financial statements and the Company will continue to closely monitor any material changes to future economic conditions.

##### (c) Use of judgements, estimates and assumption

The preparation of these standalone financial statements in conformity with Ind AS requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities at the reporting period. Actual results may differ from those estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

Information about significant judgements, assumptions and estimates used in the preparation of these standalone financial statements are included in the following notes:

"- Note 3.1 and Note 3.2 - Useful life of assets;

- Note 3.3 - Impairment of financial assets: Key assumptions over expected credit losses associated with its assets carried at amortised cost;

- Note 3.3 - Impairment of non-financial assets and investment in subsidiaries: Key assumptions underlying recoverable;

- Note 3.4 - Revenue recognition: Assessment of principal versus agent in revenue arrangements

- Note 3.7 - Measurement of defined benefit obligations: Key actuarial assumptions;

- Note 3.7 - Employee share-based payment expense: Key assumptions used in the fair valuation of stock option;

- Note 3.9 - Recognition of deferred tax assets: Availability of future taxable profit against which tax losses carried forward can be used;

- Note 3.11 - Recognition and measurement of provisions and contingencies: Key assumptions about the likelihood and magnitude of an outflow of resources;

- Note 3.12 - Fair valuation of investments carried at fair value through other comprehensive income and derivatives

- Note 3.13 - Leases: Assessment whether an arrangement contains a lease and lease classification.

- Also refer Note 2 (a) and (b) above"

(d) Current versus non-current classification

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

- it is expected to be realised in, or is intended for sale or consumption in, the normal operating cycle;

- it is held primarily for the purpose of trading;

- it is expected to be realised within twelve months after the reporting date; or

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

Current assets include the current portion of non-current financial assets. All other assets are classified as non-current.

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

- it is expected to be settled in the normal operating cycle;

- it is held primarily for the purpose of being trading;

- it is due to be settled within twelve months after the reporting date; or

- there is no unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Current liabilities include current portion of non-current financial liabilities. All other liabilities are classified as non-current.

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

(e) Measurement of fair values

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

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

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

The Company recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred. Further information about the assumptions made in measuring fair values is included in the following notes:

- Note 3.7 - Share-based payment arrangements
- Note 3.12 - Financial instruments

3. Summary of significant accounting policies

3.1 Property, plant and equipment

Recognition and measurement

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

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

If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted for as separate items (major components) of property, plant and equipment

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

"Advances paid towards the acquisition of fixed assets, outstanding at each balance sheet date are shown under non-current other assets. The

cost of property, plant and equipment not ready for its intended use at each balance sheet date are disclosed as capital work-in-progress.

#### Subsequent expenditure

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

#### Property, plant and equipment (continued)

#### Depreciation

Depreciation is calculated on cost of items of property, plant and equipment less their estimated residual values over their estimated useful lives using the straight-line method, and is recognised in the statement of profit and loss. Leasehold improvements are amortized on a straight line basis over the lease period or useful lives of assets, whichever is lower.

The estimated useful lives of items of property, plant and equipment are as follows:

Class of assets	Management estimate of useful life in years	Useful life as per Schedule II
.	.	.
Computer equipments	3 and 6	3 and 6
Office equipments	1 to 5	5
Furniture and fixtures	3 and 10	10
Electronic equipments	3 to 10	10

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

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

### 3.2 Goodwill and other Intangible assets

#### Recognition and measurement

Intangible assets acquired separately are measured on initial recognition at cost.

Expenditure on research activities is recognised in profit or loss as incurred. Development expenditure is capitalised as part of cost of resulting intangible asset only if the expenditure can be measured reliably, the product or process is technically and commercially feasible, future economic benefits are probable and the Company intends to and has sufficient resources to complete development and intends to use or sell the asset. Otherwise, it is recognised in profit or loss as incurred. Subsequent to initial recognition, the asset is measured at cost less accumulated amortisation and any accumulated impairment losses.

Goodwill (excess of the aggregate consideration transferred over the net identifiable assets acquired and liabilities assumed) and other intangible assets are stated at cost, less accumulated amortization and impairment, if any. Any goodwill that arises is tested for impairment annually.

"Intangible assets are amortised over their respective individual estimated useful lives on a straight-line basis, commencing from the date the asset is available to the Company for its use and is included in depreciation and amortisation expense in statement of profit and loss."

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

#### Subsequent expenditure

Subsequent expenditure is capitalised only when it increases the future economic benefits embodied in the specific assets to which it relates. All other expenditure, including expenditure on internally generated goodwill and brands, is recognised in profit or loss as incurred.

#### Amortisation

Other intangible assets are amortised over their respective individual estimated useful lives on a straight-line basis, from the date that they are available for use. The estimated useful life of an identifiable intangible asset is based on a number of factors including the effects of obsolescence, demand, competition, and other economic factors (such as the stability of the industry and known technological advances), and the level of maintenance expenditures required to obtain the expected future cash flows from the asset. The management has estimated the useful lives for its assets as follows:

Asset description	Useful life estimated (years)
Goodwill *	5
Computer software	3 and 10
Domain name	10
Brand name	4
Trade name	5
Intellectual property	5
Non-compete fees	3
Internally generated software	5

\*As per the scheme of amalgamation approved by the Honourable Regional Director, Hyderabad, Goodwill arising from the amalgamation of Taxi For Sure (TFS) was amortised over a period of 5 years starting from the appointed date of amalgamation i.e. financial year March 31, 2015 and was fully amortised as on March 31, 2020.

### 3.3 Impairment



#### i. Impairment of financial assets

The Company recognises loss allowances for expected credit losses on financial assets measured at amortised cost.

At each reporting date, the Company assesses whether financial assets carried at amortised cost are credit impaired. A financial asset is 'credit impaired' when one or more events that have a detrimental impact on the estimated future cash flows of the financial asset have occurred.

For financial assets whose credit risk has not significantly increased since initial recognition, loss allowance equal to twelve months expected credit losses is recognised. Loss allowance equal to the lifetime expected credit losses is recognised if the credit risk on the financial instruments has significantly increased since initial recognition.

Loss allowances for trade receivables are measured at an amount equal to lifetime expected credit losses. Lifetime expected credit losses are the expected credit losses that result from all possible default events over the expected life of a financial instrument. In all cases, the maximum period considered when estimating expected credit losses is the maximum contractual period over which the Company is exposed to credit risk.

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

#### ii. Impairment of non- financial assets and investment in subsidiaries and associate

The Company's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated.

For impairment testing, assets that do not generate independent cash inflows are grouped together into cash-generating units (CGUs). Each CGU represents the smallest group of assets that generates cash inflows that are largely independent of the cash inflows of other assets or CGUs.

The recoverable amount of a CGU (or an individual asset) is the higher of its value in use and its fair value less costs to sell. Value in use is based on the estimated future cash flows, 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 CGU (or the asset). An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its value in use.

An impairment loss is recognised if the carrying amount of an asset or CGU exceeds its estimated recoverable amount. Impairment losses are recognised in statement of profit and loss. For the purpose of impairment testing, goodwill is allocated to the Company's operating divisions which represent the lowest level within the Company at which the goodwill is measured for internal management purposes, which is not higher than the Company's operating segments.

In respect of assets for which impairment loss has been recognised in prior periods, the Company reviews at each reporting date whether there is any indication that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. Such a reversal is made only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.

### 3.4 Revenue recognition

"Revenue from contracts with customers is recognised when control of the goods or services are transferred to the customer at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods or services. The Company has generally concluded that it is the principal in its revenue arrangements, except for the agency services below, because it typically controls the goods or services before transferring them to the customer. A five-step approach is used to recognise revenue as below:

Step 1: Identify the contract(s) with a customer

Step 2: Identify the performance obligation in contract

Step 3: Determine the transaction price

Step 4: Allocate the transaction price to the performance obligations in the contract

Step 5: Recognise revenue when (or as) the entity satisfies a performance obligation"

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

The Company evaluates whether it is principal (i.e. report revenues on a gross basis) or agent (i.e. report revenues on a net basis) and in doing so, the Company first evaluates whether it controls the service before it is transferred to the customer. If Company controls the service before it is transferred to the customer, it is the principal; if not, it is the agent.

Commission income and convenience fee

Revenue from commission and convenience fees is derived from providing access to its technology platform by the Company to its customers. Revenue is recognised for the Company's commission net of discounts given to its customers on completion of ride. Revenue is measured at fair value of the consideration received or receivable, after deduction of any trade discounts, any taxes or duties collected on behalf of the government which are levied on services such as goods and services tax, etc.

Subscription income

The subscription income from Ola Select is recognized on a straight-line basis over the term of the subscription and the subscription income from share pass fees is recognised based on the rides taken or completion of subscription period whichever is earlier.

Income from data charges

The income from data charges from operators and drivers is recognized on usage and when the right to receive the payment is established.

Royalty income

Income from royalties are recognised based on contractual agreements for using of Trade-mark and Technology know-how, as and when services are rendered, no further obligation remains and the collection is probable.

### 3.5 Recognition of interest income or interest expense

Interest income or expense is recognised using the effective interest method. The 'effective interest rate' is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument to the gross carrying amount of the financial asset or the amortised cost of the financial liability. In calculating interest income and expense, the effective interest rate is applied to the gross carrying amount of the asset (when the asset is not credit-impaired) or to the amortised cost of the liability.

### 3.6 Foreign currency transactions

Transactions in foreign currency are translated into the functional currency at the exchanges rates at the dates of the transaction or an average rate, if the average rate approximates the actual rate at the date of transaction. Monetary assets and liabilities denominated in foreign currencies are translated into the functional currency using exchange rate prevalent at the each reporting date. Non-monetary assets and

liabilities that are measured at fair value in a foreign currency are translated into the functional currency at the exchange rate when the fair

value was determined. Non-monetary assets and liabilities that are measured based on historical cost in a foreign currency are translated at the exchange rate at the date of the transaction. Exchange differences are recognised in statement of profit and loss for the period in which transaction is settled.

### 3.7 Employee benefits

#### Short-term employee benefits

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

#### "Compensated absences

Employee entitlements to annual leave are recognised as a liability when they accrue to the employees. The estimated liability for leave is recognised for services rendered by employees up to the end of the reporting period. Accumulated leave, which is expected to be utilised within the next 12 months, is treated as short-term employee benefit. The Company measures the expected cost of such absences as the additional amount that it expects to pay as a result of the unused entitlement that has accumulated at the reporting date. The Company treats accumulated leave expected to be carried forward beyond twelve months, as long-term employee benefit for measurement purposes. Such long-term compensated absences are provided for based on actuarial valuation using the projected unit cost method at the year-end. Actuarial gains/losses are immediately taken to the statement of profit and loss and not deferred. The Company presents entire leave as a current liability in the statement of financial position, since it does not have an unconditional right to defer its settlement after twelve months after the reporting date. Employee entitlements to annual leave are recognised as a liability when they accrue to the employees. The estimated liability for leave is recognised for services rendered by employees up to the end of the reporting period."

#### Post employment benefits

#### "Defined contribution plans

A defined contribution plan is a post-employment benefit under which an entity pays a specific contribution to a separate entity and has no obligation to pay any further amounts. The Company's contribution to provident fund and employee state insurance schemes is charged to the statement of profit and loss during the period in which the employee renders the related service. The Company's contributions towards provident fund are deposited with the Regional Provident Fund Commissioner under a defined contribution plan. The Company has no obligation, other than the contribution payable to these funds."

#### "Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan. The Company provides for gratuity, a defined benefit retirement plan covering eligible employees. The Gratuity Plan provides a payment to vested employees at retirement, death, incapacitation or termination of employment, of an amount based on the respective employee's salary and the tenure of employment with the Company. The calculation of defined benefit obligations is performed annually by a qualified actuary using the projected unit credit method."

"The present value of the defined benefit obligation denominated in Indian Rupees is determined by discounting the estimated future cash outflows by reference to market yields at the end of the reporting period on government bonds that have terms approximating to the terms of the related obligation.

"

The interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation. This cost is included in finance cost in the statement of profit and loss. Remeasurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognised in the period in which they occur, directly in other comprehensive income. They are included in retained earnings in the statement of changes in equity. Changes in the present value of the defined benefit obligation resulting from plan amendments or curtailments are recognised immediately in profit or loss as past service cost.

### "Employee share- based payment transactions

The employees of the Company and its subsidiaries receive remuneration in the form of share-based payments, whereby employees render services as consideration for equity instruments (equity-settled transactions).

The cost of equity-settled transactions is determined by the fair value at the date when the grant is made using an appropriate valuation model. That cost is recognised in employee benefits expense for grants to employees of the Company and in investments for grants to employees of the subsidiaries, together with a corresponding increase in employees share based payment reserve in equity, over the period in which the performance and/or service conditions are fulfilled. The cumulative expense recognised for equity-settled transactions at each reporting date until the vesting date reflects the extent to which the vesting period has expired and the Company's best estimate of the number of equity instruments that will ultimately vest."

### 3.8 Advertising, marketing and sales promotion

Advertising and marketing costs comprise of internet, television, radio and print media advertisement costs and promotion discount given to customers as well as event driven promotion cost for the services. These expenses are primarily incurred towards brand building and customer acquisitions that builds and enhances the market share of the Company. In addition, when the discount and other incentives offered to the customer are higher than the income earned from the customers, the excess (i.e., the discount/incentive given to a customer less income earned from the customers) on an individual transaction basis is classified under marketing and sales promotion expenses.

### 3.9 Income taxes

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

#### Current tax

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. Minimum Alternative Tax ("MAT") under the provisions of the Income-tax Act, 1961 is recognised as current tax in the statement of profit and loss. The amount of current tax reflects the best estimate of the tax amount expected to be paid or received after considering the uncertainty, if any, related to income taxes. It is measured using tax rates (and tax laws) enacted or substantively enacted by the reporting date.

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

#### Deferred tax

Deferred tax is recognised in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the corresponding amounts used for taxation purposes. Deferred tax is also recognised in respect of carried forward tax losses and tax credits.

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

### 3. Summary of significant accounting policies (continued)

### 3.9 Income taxes (continued)

#### Deferred tax (continued)

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

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

Deferred tax assets and liabilities are offset if there is a legally enforceable right to offset current tax liabilities and assets, and they relate to income taxes levied by the same tax authority.

### 3.10 Earnings/(loss) per share

The basic earnings/(loss) per share ('EPS') is computed by dividing the net profit/(loss) after tax for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.

The number of shares used in computing diluted earnings per share comprises the weighted average number of shares considered for deriving basic earnings per share and also the weighted average number of equity shares that could have been issued on the conversion of all dilutive potential equity shares. Dilutive potential equity shares are deemed converted as of the beginning of the period unless issued at a later date. In computing dilutive earning per share, only potential equity shares that are dilutive i.e. which reduces earnings per share or increases loss per share are included. Ordinary shares that will be issued upon the conversion of a mandatorily convertible instrument are included in the calculation of basic earnings per share from the date the contract is entered into.

### 3.11 Provision and contingent liabilities

#### "Provision:

A provision is recognized if, as a result of a past event, the Company has a present legal or constructive obligation that can be reasonably estimated, and it is probable that an outflow of economic benefits will be required to settle 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. Provisions are reviewed at the end of each reporting period and adjusted to reflect the current best estimate. However, where no reliable estimate can be made, a disclosure is made as contingent liability.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, where appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost. When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognised as an asset, if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably. The expense relating to a provision is presented in the statement of profit and loss net of any reimbursement.

#### Contingent liability:

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

- i. It is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or
- ii. The amount of the obligation cannot be measured with sufficient reliability.

Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, neither a provision is recognised nor a contingent liability is disclosed.

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

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

### 3.12 Financial instruments

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

#### i. Recognition and initial measurement

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

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

#### ii. Classification and subsequent measurement

##### Financial assets

"On initial recognition, a financial asset is classified as measured at either at amortised cost, FVTPL or fair value in other comprehensive income (FVOCI).

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

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

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

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

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

##### "Financial assets: Business model assessment

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

- the stated policies and objectives for each of such investments and the operation of those policies in practice.
- the risks that affect the performance of the business model (and the financial assets held within that business model) and how those risks are managed;
- the frequency, volume and timing of sales of financial assets in prior periods, the reasons for such sales and expectations about future sales activity."

Transfers of financial assets to third parties in transactions that do not qualify for derecognition are not considered sales for this purpose, consistent with the Company's continuing recognition of the assets.

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

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

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

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

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

### 3.12 Financial instruments (continued)

Financial assets: Subsequent measurement and gains and losses

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

Financial liabilities are classified as measured at amortised cost or FVTPL. A financial liability is classified as at FVTPL if it is classified as held for trading, or it is a derivative or it is designated as such on initial recognition. Financial liabilities at FVTPL are measured at fair value



and net gains and losses, including any interest expense, are recognised in the statement of profit and loss. Other financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognised in the statement of profit and loss. Any gain or loss on derecognition is also recognised in the statement of profit and loss.

### iii. Derecognition

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

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

### Financial liabilities

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

### iv. Offsetting

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

### v. Compound financial instruments

Compound financial instruments issued by the Company comprise compulsorily convertible cumulative preference shares denominated in INR that can be converted to equity shares at the option of the holder, where the number of shares to be issued is fixed and does not vary with changes in fair value. Hence these have been recognised as equity.

The liability component of a compound financial instrument is initially recognised at the fair value of a similar liability that does not have an equity conversion option. The equity component is initially recognised at the difference between the fair value of the compound financial instruments as a whole and the fair value of the liability component. Subsequent to initial recognition, the liability component of a compound financial instrument is measured at fair value through the statement of profit and loss.

## 3.13 Leases

The Company at the inception of a contract, assesses whether a contract, is or contains a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. A lessee recognises a right-of-use asset representing its right to use the underlying asset and a lease liability representing its obligation to make lease payments. The Company has elected not to recognise right-of-use of assets and lease liabilities for short term leases that have a lease term of twelve months or less and leases of low value assets. The Company recognises the lease payments associated with these leases as an expense on a straight line basis over the lease term. Lessor accounting remains similar to the accounting under the previous standard i.e. lessor continues to classify leases as finance or operating lease. The arrangement is, or contains, a lease if fulfilment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset or assets, even if that right is not explicitly specified in an arrangement.

"The Company as a lessee:

### Right-of-use assets

The Company recognises a right-of-use asset and a lease liability at the lease commencement date. The right of use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct cost incurred and an estimate of cost to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received. The right-of-use asset is subsequently depreciated using the straight line method from the commencement date to the earlier of the end of the useful life or the end of the lease term. The estimated useful life of the right-of-use assets are determined on the same basis as those of property, plant and equipment. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain remeasurements of the lease liability. "

## Lease liabilities

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

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

### "Short term and variable lease rentals

The Company applies short-term lease recognition exemption to its short-term leases (i.e., those leases that have a lease term of twelve months or less from the commencement date and do not contain a purchase option). Lease payment on short-term leases are recognised as an expense on a straight-line basis over the lease term. Variable lease payments that do not depend on an index or a rate are recognised as expenses in the period in which the event or condition that triggers the payment occurs."

### "Rent concessions:

The Company as a lessee has elected not to assess whether a COVID-19 related rent concession from a lessor is a lease modification. The Company has accounted change in lease payments resulting from the COVID-19 related rent concession the same way it account for the change under Ind AS 116, if the change were not a lease modification."

### "The Company as a lessor:

Leases in which the Company does not transfer substantially all the risks and rewards incidental to ownership of an asset is classified as operating leases. Rental income is accounted for on a straight-line basis over the lease terms. Initial direct costs incurred in negotiating and arranging an operating lease are included in the carrying amount of the leased asset and recognised over the lease term on the same basis as rental income. Contingent rents are recognised as revenue in the period in which they are earned. "

## 3.14 Cash flow statement

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

## Summary of significant accounting policies (continued)

### 3.16 Borrowing costs

Borrowing costs comprises interest expense on borrowings calculated using the effective interest method. Borrowing costs are interest and other costs incurred in connection with the borrowing of funds. Borrowing costs directly attributable to acquisition or construction of an asset which necessarily take a substantial period of time to get ready for their intended use are capitalised as part of the cost of that asset. Other borrowing costs are recognised as an expense in the period in which they are incurred.

### 3.17 Segment reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker (CODM). The Company has identified one operating segment based on the dominant source, nature of risks and return and the internal organisation and management structure and for which discrete financial information is available.

### 3.18 Financials guarantee contract

Financial guarantee contracts issued by the group are those contracts that require a payment to be made to reimburse the holder for a loss it incurs because the specified debtor fails to make a payment when due in accordance with the terms of a debt instrument. Financial guarantee

contracts are recognised initially as a liability at fair value, adjusted for transaction costs that are directly attributable to the issuance of the guarantee. Subsequently, the liability is measured at the higher of the amount of loss allowance determined as per impairment requirements of Ind AS 109 and the amount recognised less, when appropriate, the cumulative amount of income recognised in accordance with the principles of Ind AS 115.

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit and loss.

### 3.19 New Accounting standards, amendments and interpretations adopted by the Company effective from April 1, 2020:

#### (i) "Amendment to Ind AS 103- Business combinations

The Ministry of Corporate Affairs ("MCA") has issued amendments to Ind AS 103, "Business Combinations", in connection with clarification of business definition, which help in determining whether an acquisition made is of a business or a group of assets. The amendment added a test that makes it easier to conclude that a Company has acquired a group of assets, rather than a business, if the value of the assets acquired is substantially all concentrated in a single asset or group of similar assets. The adoption of amendment to Ind AS 103 is applicable to new acquisition on a prospective basis and did not have any impact on the standalone financial statements of the Company."

#### (ii) "Amendment to Ind AS 109 and Ind AS 107 - Interest Rate Benchmark Reform

The MCA amended some of its requirements for hedge accounting. The amendments provide relief from potential effects of the uncertainty caused by the Interbank Offered Rates (IBOR reform). In addition, the amendments require companies to provide additional information to investors about their hedging relationships that are directly affected by these uncertainties. The adoption of amendment to Ind AS 109 and Ind AS 107 did not have any impact on the standalone financial statements of the Company."

#### (iii) "Amendment to Ind AS 1 and Ind AS 8 - Definition of Material

The MCA issued Amendment to Ind AS 1 "Presentation of Financial Statements" and Ind AS 8 "Accounting Policies, Changes in Accounting Estimates and Errors" to update a new definition of material in Ind AS 1. The amendments clarify the definition of "material" and how it should be applied by including in the definition guidance that until now has featured elsewhere in Ind AS Standards. The new definition clarifies that, information is considered material if omitting, misstating, or obscuring such information, could reasonably be expected to influence the decisions that the primary users of general-purpose financial statements make based on those financial statements. The definition of material in Ind AS 8 has been replaced by a reference to the definition of material in Ind AS 1. In addition, the MCA amended other Standards that contain a definition of material or refer to the term 'material' to ensure consistency. The adoption of the amendment to Ind AS 1 and Ind AS 8 did not have any material impact on the standalone financial statements of the Company. "

#### (iv) "Amendment to Ind AS 116 - Leases

The MCA issued amendments to Ind AS 116, "Leases", which provide lessees with an exemption from assessing whether a COVID-19 related rent concession is a lease modification. The amendments allowed the expedient to be applied to COVID-19 related rent concessions to payments originally due on or before June 30, 2022 and also require disclosure of the amount recognised in profit or loss to reflect changes in lease payments that arise from COVID-19 related rent concessions. The reporting period in which a lessee first applies the amendment, it is not required to disclose certain quantitative information required under Ind AS 8. The Company has opted for practical expedient and accordingly, the Company recognised Rs. 602 Lakhs as reversal of lease liability in the statement of profit and loss for the year ended March 31, 2021."

### 3.19 "Standards issued but not yet effective

Ministry of Corporate affairs (MCA) notifies new standard or amendments to the existing standards. There is no such notification which is applicable from April 1, 2021 or after and may have any material impact on the financial statements of the Company."

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

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

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	As per Significant Accounting Policies	As per Significant Accounting Policies
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Disclosure of significant accounting policies [TextBlock]	Textual information (18) [See below]	

## Textual information (18)

### Disclosure of significant accounting policies [Text Block]

#### 1. Corporate information

ANI Technologies Private Limited (referred to as "the Company" or "OLA" or "ANI") is a leading technology service provider in the emerging cab-hailing market in India, established with the mission of providing mobility to a billion Indians. ANI is one of the leading company which provides internet and mobile technology platform for cab-hailing by the commuters. The Company operates under the brand name "OLA". The Company is a private limited company incorporated and domiciled in India and has its registered office at Bengaluru, Karnataka, India.

The standalone financial statements were approved in the meeting of the Board of Directors of the Company held on September 30, 2021.

#### 2. Basis of preparation

The standalone financial statements have been prepared in accordance with Indian Accounting Standards (Ind-AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and the presentation requirements of Division II of schedule III of the Companies Act, 2013 (Ind AS compliant schedule III), as applicable.

The standalone financial statements have been prepared on a historical cost convention and on an accrued basis, except for financial assets and liabilities which are required to be measured at fair value. The significant accounting policies adopted for preparation and presentation of financial statements have been applied consistently.

The standalone financial statements are presented in Indian Rupees ("INR" or "Rs.") and all values are reported in Indian rupees lakhs (INR 00,000), unless otherwise stated. As permitted by the Guidance Note on the Schedule III to the Companies Act 2013, the Company has elected to present profit/(loss) before finance income, finance cost, depreciation and amortisation, and tax as a separate line item on the face of the statement of profit and loss. In measurement of above the Company does not include finance income, finance cost, depreciation and amortisation expense and tax.

##### (a) Going Concern

The Company has been incurring losses and has accumulated losses of Rs. 1,550,402 Lakhs as at March 31, 2021 (March 31, 2020: Rs 1,424,073 Lakhs). The Company has cash and cash equivalents of Rs. 3,889 Lakhs (March 31, 2020: Rs 24,431 Lakhs) and other bank balance of Rs. 42,637 Lakhs as at March 31, 2021 (March 31, 2020: Rs 221,909 Lakhs) and the Company's current assets exceed the current liabilities by Rs. 171,766 lakhs as at March 31, 2021 (March 31, 2020: Rs 245,387 Lakhs) which can sustain the future foreseeable losses and ensure continued business operations in the foreseeable future. Hence, these standalone financial statements have been prepared on a going concern basis.

##### (b) COVID-19 pandemic

The Company has considered the possible effects that may result from COVID-19 pandemic on the carrying amounts of property plant and equipment, capital work-in-progress, goodwill, other intangible assets, right-of-use assets, investments, loans, trade and other receivable and other assets as well as liabilities and going concern assumptions. In developing the assumptions relating to the possible future uncertainties in the economic conditions because of this pandemic, the Company has used internal and external information. Having reviewed the underlying data and based on current estimates, the Company does not expect any material impact on the carrying amount of these assets and liabilities. The impact of COVID-19 pandemic on the Company's standalone financial statements may differ from that estimated as at the date of approval of these standalone financial statements and the Company will continue to closely monitor any material changes to future economic conditions.

##### (c) Use of judgements, estimates and assumption

The preparation of these standalone financial statements in conformity with Ind AS requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities at the reporting period. Actual results may differ from those estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

Information about significant judgements, assumptions and estimates used in the preparation of these standalone financial statements are included in the following notes:

"- Note 3.1 and Note 3.2 - Useful life of assets;

- Note 3.3 - Impairment of financial assets: Key assumptions over expected credit losses associated with its assets carried at amortised cost;

- Note 3.3 - Impairment of non-financial assets and investment in subsidiaries: Key assumptions underlying recoverable;

- Note 3.4 - Revenue recognition: Assessment of principal versus agent in revenue arrangements

- Note 3.7 - Measurement of defined benefit obligations: Key actuarial assumptions;

- Note 3.7 - Employee share-based payment expense: Key assumptions used in the fair valuation of stock option;

- Note 3.9 - Recognition of deferred tax assets: Availability of future taxable profit against which tax losses carried forward can be used;

- Note 3.11 - Recognition and measurement of provisions and contingencies: Key assumptions about the likelihood and magnitude of an outflow of resources;

- Note 3.12 - Fair valuation of investments carried at fair value through other comprehensive income and derivatives

- Note 3.13 - Leases: Assessment whether an arrangement contains a lease and lease classification.

- Also refer Note 2 (a) and (b) above"

(d) Current versus non-current classification

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

- it is expected to be realised in, or is intended for sale or consumption in, the normal operating cycle;

- it is held primarily for the purpose of trading;

- it is expected to be realised within twelve months after the reporting date; or

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

Current assets include the current portion of non-current financial assets. All other assets are classified as non-current.

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

- it is expected to be settled in the normal operating cycle;

- it is held primarily for the purpose of being trading;

- it is due to be settled within twelve months after the reporting date; or

- there is no unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Current liabilities include current portion of non-current financial liabilities. All other liabilities are classified as non-current.

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

(e) Measurement of fair values

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

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

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

The Company recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred. Further information about the assumptions made in measuring fair values is included in the following notes:

- Note 3.7 - Share-based payment arrangements
- Note 3.12 - Financial instruments

3. Summary of significant accounting policies

3.1 Property, plant and equipment

Recognition and measurement

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

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

If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted for as separate items (major components) of property, plant and equipment

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

"Advances paid towards the acquisition of fixed assets, outstanding at each balance sheet date are shown under non-current other assets. The

cost of property, plant and equipment not ready for its intended use at each balance sheet date are disclosed as capital work-in-progress.

#### Subsequent expenditure

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

#### Property, plant and equipment (continued)

#### Depreciation

Depreciation is calculated on cost of items of property, plant and equipment less their estimated residual values over their estimated useful lives using the straight-line method, and is recognised in the statement of profit and loss. Leasehold improvements are amortized on a straight line basis over the lease period or useful lives of assets, whichever is lower.

The estimated useful lives of items of property, plant and equipment are as follows:

Class of assets	Management estimate of useful life in years	Useful life as per Schedule II
.	.	.
Computer equipments	3 and 6	3 and 6
Office equipments	1 to 5	5
Furniture and fixtures	3 and 10	10
Electronic equipments	3 to 10	10

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

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

### 3.2 Goodwill and other Intangible assets

#### Recognition and measurement

Intangible assets acquired separately are measured on initial recognition at cost.

Expenditure on research activities is recognised in profit or loss as incurred. Development expenditure is capitalised as part of cost of resulting intangible asset only if the expenditure can be measured reliably, the product or process is technically and commercially feasible, future economic benefits are probable and the Company intends to and has sufficient resources to complete development and intends to use or sell the asset. Otherwise, it is recognised in profit or loss as incurred. Subsequent to initial recognition, the asset is measured at cost less accumulated amortisation and any accumulated impairment losses.



Goodwill (excess of the aggregate consideration transferred over the net identifiable assets acquired and liabilities assumed) and other intangible assets are stated at cost, less accumulated amortization and impairment, if any. Any goodwill that arises is tested for impairment annually.

"Intangible assets are amortised over their respective individual estimated useful lives on a straight-line basis, commencing from the date the asset is available to the Company for its use and is included in depreciation and amortisation expense in statement of profit and loss."

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

#### Subsequent expenditure

Subsequent expenditure is capitalised only when it increases the future economic benefits embodied in the specific assets to which it relates. All other expenditure, including expenditure on internally generated goodwill and brands, is recognised in profit or loss as incurred.

#### Amortisation

Other intangible assets are amortised over their respective individual estimated useful lives on a straight-line basis, from the date that they are available for use. The estimated useful life of an identifiable intangible asset is based on a number of factors including the effects of obsolescence, demand, competition, and other economic factors (such as the stability of the industry and known technological advances), and the level of maintenance expenditures required to obtain the expected future cash flows from the asset. The management has estimated the useful lives for its assets as follows:

Asset description	Useful life estimated (years)
Goodwill *	5
Computer software	3 and 10
Domain name	10
Brand name	4
Trade name	5
Intellectual property	5
Non-compete fees	3
Internally generated software	5

\*As per the scheme of amalgamation approved by the Honourable Regional Director, Hyderabad, Goodwill arising from the amalgamation of Taxi For Sure (TFS) was amortised over a period of 5 years starting from the appointed date of amalgamation i.e. financial year March 31, 2015 and was fully amortised as on March 31, 2020.

### 3.3 Impairment

#### i. Impairment of financial assets

The Company recognises loss allowances for expected credit losses on financial assets measured at amortised cost.

At each reporting date, the Company assesses whether financial assets carried at amortised cost are credit impaired. A financial asset is 'credit impaired' when one or more events that have a detrimental impact on the estimated future cash flows of the financial asset have occurred.

For financial assets whose credit risk has not significantly increased since initial recognition, loss allowance equal to twelve months expected credit losses is recognised. Loss allowance equal to the lifetime expected credit losses is recognised if the credit risk on the financial instruments has significantly increased since initial recognition.

Loss allowances for trade receivables are measured at an amount equal to lifetime expected credit losses. Lifetime expected credit losses are the expected credit losses that result from all possible default events over the expected life of a financial instrument. In all cases, the maximum period considered when estimating expected credit losses is the maximum contractual period over which the Company is exposed to credit risk.

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

#### ii. Impairment of non- financial assets and investment in subsidiaries and associate

The Company's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated.

For impairment testing, assets that do not generate independent cash inflows are grouped together into cash-generating units (CGUs). Each CGU represents the smallest group of assets that generates cash inflows that are largely independent of the cash inflows of other assets or CGUs.

The recoverable amount of a CGU (or an individual asset) is the higher of its value in use and its fair value less costs to sell. Value in use is based on the estimated future cash flows, 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 CGU (or the asset). An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its value in use.

An impairment loss is recognised if the carrying amount of an asset or CGU exceeds its estimated recoverable amount. Impairment losses are recognised in statement of profit and loss. For the purpose of impairment testing, goodwill is allocated to the Company's operating divisions which represent the lowest level within the Company at which the goodwill is measured for internal management purposes, which is not higher than the Company's operating segments.

In respect of assets for which impairment loss has been recognised in prior periods, the Company reviews at each reporting date whether there is any indication that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. Such a reversal is made only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.

### 3.4 Revenue recognition

"Revenue from contracts with customers is recognised when control of the goods or services are transferred to the customer at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods or services. The Company has generally concluded that it is the principal in its revenue arrangements, except for the agency services below, because it typically controls the goods or services before transferring them to the customer. A five-step approach is used to recognise revenue as below:

Step 1: Identify the contract(s) with a customer

Step 2: Identify the performance obligation in contract

Step 3: Determine the transaction price

Step 4: Allocate the transaction price to the performance obligations in the contract

Step 5: Recognise revenue when (or as) the entity satisfies a performance obligation"

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

The Company evaluates whether it is principal (i.e. report revenues on a gross basis) or agent (i.e. report revenues on a net basis) and in doing so, the Company first evaluates whether it controls the service before it is transferred to the customer. If Company controls the service before it is transferred to the customer, it is the principal; if not, it is the agent.

Commission income and convenience fee

Revenue from commission and convenience fees is derived from providing access to its technology platform by the Company to its customers. Revenue is recognised for the Company's commission net of discounts given to its customers on completion of ride. Revenue is measured at fair value of the consideration received or receivable, after deduction of any trade discounts, any taxes or duties collected on behalf of the government which are levied on services such as goods and services tax, etc.

Subscription income

The subscription income from Ola Select is recognized on a straight-line basis over the term of the subscription and the subscription income from share pass fees is recognised based on the rides taken or completion of subscription period whichever is earlier.

Income from data charges

The income from data charges from operators and drivers is recognized on usage and when the right to receive the payment is established.

Royalty income

Income from royalties are recognised based on contractual agreements for using of Trade-mark and Technology know-how, as and when services are rendered, no further obligation remains and the collection is probable.

### 3.5 Recognition of interest income or interest expense

Interest income or expense is recognised using the effective interest method. The 'effective interest rate' is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument to the gross carrying amount of the financial asset or the amortised cost of the financial liability. In calculating interest income and expense, the effective interest rate is applied to the gross carrying amount of the asset (when the asset is not credit-impaired) or to the amortised cost of the liability.

### 3.6 Foreign currency transactions

Transactions in foreign currency are translated into the functional currency at the exchanges rates at the dates of the transaction or an average rate, if the average rate approximates the actual rate at the date of transaction. Monetary assets and liabilities denominated in foreign currencies are translated into the functional currency using exchange rate prevalent at the each reporting date. Non-monetary assets and

liabilities that are measured at fair value in a foreign currency are translated into the functional currency at the exchange rate when the fair

value was determined. Non-monetary assets and liabilities that are measured based on historical cost in a foreign currency are translated at the exchange rate at the date of the transaction. Exchange differences are recognised in statement of profit and loss for the period in which transaction is settled.

### 3.7 Employee benefits

#### Short-term employee benefits

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

#### "Compensated absences

Employee entitlements to annual leave are recognised as a liability when they accrue to the employees. The estimated liability for leave is recognised for services rendered by employees up to the end of the reporting period. Accumulated leave, which is expected to be utilised within the next 12 months, is treated as short-term employee benefit. The Company measures the expected cost of such absences as the additional amount that it expects to pay as a result of the unused entitlement that has accumulated at the reporting date. The Company treats accumulated leave expected to be carried forward beyond twelve months, as long-term employee benefit for measurement purposes. Such long-term compensated absences are provided for based on actuarial valuation using the projected unit cost method at the year-end. Actuarial gains/losses are immediately taken to the statement of profit and loss and not deferred. The Company presents entire leave as a current liability in the statement of financial position, since it does not have an unconditional right to defer its settlement after twelve months after the reporting date. Employee entitlements to annual leave are recognised as a liability when they accrue to the employees. The estimated liability for leave is recognised for services rendered by employees up to the end of the reporting period."

#### Post employment benefits

#### "Defined contribution plans

A defined contribution plan is a post-employment benefit under which an entity pays a specific contribution to a separate entity and has no obligation to pay any further amounts. The Company's contribution to provident fund and employee state insurance schemes is charged to the statement of profit and loss during the period in which the employee renders the related service. The Company's contributions towards provident fund are deposited with the Regional Provident Fund Commissioner under a defined contribution plan. The Company has no obligation, other than the contribution payable to these funds."

#### "Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan. The Company provides for gratuity, a defined benefit retirement plan covering eligible employees. The Gratuity Plan provides a payment to vested employees at retirement, death, incapacitation or termination of employment, of an amount based on the respective employee's salary and the tenure of employment with the Company. The calculation of defined benefit obligations is performed annually by a qualified actuary using the projected unit credit method."

"The present value of the defined benefit obligation denominated in Indian Rupees is determined by discounting the estimated future cash outflows by reference to market yields at the end of the reporting period on government bonds that have terms approximating to the terms of the related obligation.

"

The interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation. This cost is included in finance cost in the statement of profit and loss. Remeasurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognised in the period in which they occur, directly in other comprehensive income. They are included in retained earnings in the statement of changes in equity. Changes in the present value of the defined benefit obligation resulting from plan amendments or curtailments are recognised immediately in profit or loss as past service cost.

### "Employee share- based payment transactions

The employees of the Company and its subsidiaries receive remuneration in the form of share-based payments, whereby employees render services as consideration for equity instruments (equity-settled transactions).

The cost of equity-settled transactions is determined by the fair value at the date when the grant is made using an appropriate valuation model. That cost is recognised in employee benefits expense for grants to employees of the Company and in investments for grants to employees of the subsidiaries, together with a corresponding increase in employees share based payment reserve in equity, over the period in which the performance and/or service conditions are fulfilled. The cumulative expense recognised for equity-settled transactions at each reporting date until the vesting date reflects the extent to which the vesting period has expired and the Company's best estimate of the number of equity instruments that will ultimately vest."

### 3.8 Advertising, marketing and sales promotion

Advertising and marketing costs comprise of internet, television, radio and print media advertisement costs and promotion discount given to customers as well as event driven promotion cost for the services. These expenses are primarily incurred towards brand building and customer acquisitions that builds and enhances the market share of the Company. In addition, when the discount and other incentives offered to the customer are higher than the income earned from the customers, the excess (i.e., the discount/incentive given to a customer less income earned from the customers) on an individual transaction basis is classified under marketing and sales promotion expenses.

### 3.9 Income taxes

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

#### Current tax

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. Minimum Alternative Tax ("MAT") under the provisions of the Income-tax Act, 1961 is recognised as current tax in the statement of profit and loss. The amount of current tax reflects the best estimate of the tax amount expected to be paid or received after considering the uncertainty, if any, related to income taxes. It is measured using tax rates (and tax laws) enacted or substantively enacted by the reporting date.

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

#### Deferred tax

Deferred tax is recognised in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the corresponding amounts used for taxation purposes. Deferred tax is also recognised in respect of carried forward tax losses and tax credits.

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

### 3. Summary of significant accounting policies (continued)

### 3.9 Income taxes (continued)

#### Deferred tax (continued)

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

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

Deferred tax assets and liabilities are offset if there is a legally enforceable right to offset current tax liabilities and assets, and they relate to income taxes levied by the same tax authority.

### 3.10 Earnings/(loss) per share

The basic earnings/(loss) per share ('EPS') is computed by dividing the net profit/(loss) after tax for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.

The number of shares used in computing diluted earnings per share comprises the weighted average number of shares considered for deriving basic earnings per share and also the weighted average number of equity shares that could have been issued on the conversion of all dilutive potential equity shares. Dilutive potential equity shares are deemed converted as of the beginning of the period unless issued at a later date. In computing dilutive earning per share, only potential equity shares that are dilutive i.e. which reduces earnings per share or increases loss per share are included. Ordinary shares that will be issued upon the conversion of a mandatorily convertible instrument are included in the calculation of basic earnings per share from the date the contract is entered into.

### 3.11 Provision and contingent liabilities

#### "Provision:

A provision is recognized if, as a result of a past event, the Company has a present legal or constructive obligation that can be reasonably estimated, and it is probable that an outflow of economic benefits will be required to settle 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. Provisions are reviewed at the end of each reporting period and adjusted to reflect the current best estimate. However, where no reliable estimate can be made, a disclosure is made as contingent liability.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, where appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost. When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognised as an asset, if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably. The expense relating to a provision is presented in the statement of profit and loss net of any reimbursement.

#### Contingent liability:

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

- i. It is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or
- ii. The amount of the obligation cannot be measured with sufficient reliability.

Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, neither a provision is recognised nor a contingent liability is disclosed.

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

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

### 3.12 Financial instruments

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

#### i. Recognition and initial measurement

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

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

#### ii. Classification and subsequent measurement

##### Financial assets

"On initial recognition, a financial asset is classified as measured at either at amortised cost, FVTPL or fair value in other comprehensive income (FVOCI).

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

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

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

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

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

##### "Financial assets: Business model assessment

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



- the stated policies and objectives for each of such investments and the operation of those policies in practice.
- the risks that affect the performance of the business model (and the financial assets held within that business model) and how those risks are managed;
- the frequency, volume and timing of sales of financial assets in prior periods, the reasons for such sales and expectations about future sales activity."

Transfers of financial assets to third parties in transactions that do not qualify for derecognition are not considered sales for this purpose, consistent with the Company's continuing recognition of the assets.

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

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

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

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

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

### 3.12 Financial instruments (continued)

Financial assets: Subsequent measurement and gains and losses

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

Financial liabilities are classified as measured at amortised cost or FVTPL. A financial liability is classified as at FVTPL if it is classified as held for trading, or it is a derivative or it is designated as such on initial recognition. Financial liabilities at FVTPL are measured at fair value

and net gains and losses, including any interest expense, are recognised in the statement of profit and loss. Other financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognised in the statement of profit and loss. Any gain or loss on derecognition is also recognised in the statement of profit and loss.

### iii. Derecognition

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

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

### Financial liabilities

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

### iv. Offsetting

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

### v. Compound financial instruments

Compound financial instruments issued by the Company comprise compulsorily convertible cumulative preference shares denominated in INR that can be converted to equity shares at the option of the holder, where the number of shares to be issued is fixed and does not vary with changes in fair value. Hence these have been recognised as equity.

The liability component of a compound financial instrument is initially recognised at the fair value of a similar liability that does not have an equity conversion option. The equity component is initially recognised at the difference between the fair value of the compound financial instruments as a whole and the fair value of the liability component. Subsequent to initial recognition, the liability component of a compound financial instrument is measured at fair value through the statement of profit and loss.

## 3.13 Leases

The Company at the inception of a contract, assesses whether a contract, is or contains a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. A lessee recognises a right-of-use asset representing its right to use the underlying asset and a lease liability representing its obligation to make lease payments. The Company has elected not to recognise right-of-use of assets and lease liabilities for short term leases that have a lease term of twelve months or less and leases of low value assets. The Company recognises the lease payments associated with these leases as an expense on a straight line basis over the lease term. Lessor accounting remains similar to the accounting under the previous standard i.e. lessor continues to classify leases as finance or operating lease. The arrangement is, or contains, a lease if fulfilment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset or assets, even if that right is not explicitly specified in an arrangement.

"The Company as a lessee:

### Right-of-use assets

The Company recognises a right-of-use asset and a lease liability at the lease commencement date. The right of use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct cost incurred and an estimate of cost to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received. The right-of-use asset is subsequently depreciated using the straight line method from the commencement date to the earlier of the end of the useful life or the end of the lease term. The estimated useful life of the right-of-use assets are determined on the same basis as those of property, plant and equipment. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain remeasurements of the lease liability. "

## Lease liabilities

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

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

### "Short term and variable lease rentals

The Company applies short-term lease recognition exemption to its short-term leases (i.e., those leases that have a lease term of twelve months or less from the commencement date and do not contain a purchase option). Lease payment on short-term leases are recognised as an expense on a straight-line basis over the lease term. Variable lease payments that do not depend on an index or a rate are recognised as expenses in the period in which the event or condition that triggers the payment occurs."

### "Rent concessions:

The Company as a lessee has elected not to assess whether a COVID-19 related rent concession from a lessor is a lease modification. The Company has accounted change in lease payments resulting from the COVID-19 related rent concession the same way it account for the change under Ind AS 116, if the change were not a lease modification."

### "The Company as a lessor:

Leases in which the Company does not transfer substantially all the risks and rewards incidental to ownership of an asset is classified as operating leases. Rental income is accounted for on a straight-line basis over the lease terms. Initial direct costs incurred in negotiating and arranging an operating lease are included in the carrying amount of the leased asset and recognised over the lease term on the same basis as rental income. Contingent rents are recognised as revenue in the period in which they are earned. "

## 3.14 Cash flow statement

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

## Summary of significant accounting policies (continued)

### 3.16 Borrowing costs

Borrowing costs comprises interest expense on borrowings calculated using the effective interest method. Borrowing costs are interest and other costs incurred in connection with the borrowing of funds. Borrowing costs directly attributable to acquisition or construction of an asset which necessarily take a substantial period of time to get ready for their intended use are capitalised as part of the cost of that asset. Other borrowing costs are recognised as an expense in the period in which they are incurred.

### 3.17 Segment reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker (CODM). The Company has identified one operating segment based on the dominant source, nature of risks and return and the internal organisation and management structure and for which discrete financial information is available.

### 3.18 Financials guarantee contract

Financial guarantee contracts issued by the group are those contracts that require a payment to be made to reimburse the holder for a loss it incurs because the specified debtor fails to make a payment when due in accordance with the terms of a debt instrument. Financial guarantee

contracts are recognised initially as a liability at fair value, adjusted for transaction costs that are directly attributable to the issuance of the guarantee. Subsequently, the liability is measured at the higher of the amount of loss allowance determined as per impairment requirements of Ind AS 109 and the amount recognised less, when appropriate, the cumulative amount of income recognised in accordance with the principles of Ind AS 115.

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit and loss.

### 3.19 New Accounting standards, amendments and interpretations adopted by the Company effective from April 1, 2020:

#### (i) "Amendment to Ind AS 103- Business combinations

The Ministry of Corporate Affairs ("MCA") has issued amendments to Ind AS 103, "Business Combinations", in connection with clarification of business definition, which help in determining whether an acquisition made is of a business or a group of assets. The amendment added a test that makes it easier to conclude that a Company has acquired a group of assets, rather than a business, if the value of the assets acquired is substantially all concentrated in a single asset or group of similar assets. The adoption of amendment to Ind AS 103 is applicable to new acquisition on a prospective basis and did not have any impact on the standalone financial statements of the Company."

#### (ii) "Amendment to Ind AS 109 and Ind AS 107 - Interest Rate Benchmark Reform

The MCA amended some of its requirements for hedge accounting. The amendments provide relief from potential effects of the uncertainty caused by the Interbank Offered Rates (IBOR reform). In addition, the amendments require companies to provide additional information to investors about their hedging relationships that are directly affected by these uncertainties. The adoption of amendment to Ind AS 109 and Ind AS 107 did not have any impact on the standalone financial statements of the Company."

#### (iii) "Amendment to Ind AS 1 and Ind AS 8 - Definition of Material

The MCA issued Amendment to Ind AS 1 "Presentation of Financial Statements" and Ind AS 8 "Accounting Policies, Changes in Accounting Estimates and Errors" to update a new definition of material in Ind AS 1. The amendments clarify the definition of "material" and how it should be applied by including in the definition guidance that until now has featured elsewhere in Ind AS Standards. The new definition clarifies that, information is considered material if omitting, misstating, or obscuring such information, could reasonably be expected to influence the decisions that the primary users of general-purpose financial statements make based on those financial statements. The definition of material in Ind AS 8 has been replaced by a reference to the definition of material in Ind AS 1. In addition, the MCA amended other Standards that contain a definition of material or refer to the term 'material' to ensure consistency. The adoption of the amendment to Ind AS 1 and Ind AS 8 did not have any material impact on the standalone financial statements of the Company. "

#### (iv) "Amendment to Ind AS 116 - Leases

The MCA issued amendments to Ind AS 116, "Leases", which provide lessees with an exemption from assessing whether a COVID-19 related rent concession is a lease modification. The amendments allowed the expedient to be applied to COVID-19 related rent concessions to payments originally due on or before June 30, 2022 and also require disclosure of the amount recognised in profit or loss to reflect changes in lease payments that arise from COVID-19 related rent concessions. The reporting period in which a lessee first applies the amendment, it is not required to disclose certain quantitative information required under Ind AS 8. The Company has opted for practical expedient and accordingly, the Company recognised Rs. 602 Lakhs as reversal of lease liability in the statement of profit and loss for the year ended March 31, 2021."

### 3.19 "Standards issued but not yet effective

Ministry of Corporate affairs (MCA) notifies new standard or amendments to the existing standards. There is no such notification which is applicable from April 1, 2021 or after and may have any material impact on the financial statements of the Company."

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

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

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
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 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]			
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	01/04/2019 to 31/03/2020	31/03/2019	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	346	717		346
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-1,235	-3,918		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-1,235	-3,918		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	32	8		4,822
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	32	8		4,822

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	-921	-3,209		-4,476
Property, plant and equipment at end of period	895	1,816	5,025	24,593

## 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]			
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]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	717			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			1,235	3,918
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			1,235	3,918
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0			
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1,244		4,790	1,236
Retirements, property, plant and equipment	0			
Total disposals and retirements, property, plant and equipment	1,244		4,790	1,236
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0



Total increase (decrease) in property, plant and equipment	-527		-3,555	2,682
Property, plant and equipment at end of period	29,069	29,596	23,698	27,253

## 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]	Property, plant and equipment [Member]	Furniture and fixtures [Member]		
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		3	20	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-56	-71	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-56	-71	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		10	3	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		10	3	

Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-63	-54	
Property, plant and equipment at end of period	24,571	162	225	279

## 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]	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	01/04/2019 to 31/03/2020	31/03/2019	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	3	20		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				56
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				56
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	55	31		45
Retirements, property, plant and equipment	0	0		
Total disposals and retirements, property, plant and equipment	55	31		45
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	-52	-11		11
Property, plant and equipment at end of period	541	593	604	379

## 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]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			3	20
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	71		-56	-71
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	71		-56	-71
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment			0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	28		10	3
Retirements, property, plant and equipment			0	0
Total disposals and retirements, property, plant and equipment	28		10	3
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	43		-63	-54
Property, plant and equipment at end of period	368	325	162	225

**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]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		3	20	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		55	31	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		55	31	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-52	-11	
Property, plant and equipment at end of period	279	541	593	604

## 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]	Furniture and fixtures [Member]			Vehicles [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	56	71		0
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	56	71		0
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment				0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	45	28		0
Retirements, property, plant and equipment				0
Total disposals and retirements, property, plant and equipment	45	28		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0



Total increase (decrease) in property, plant and equipment	11	43		0
Property, plant and equipment at end of period	379	368	325	0

## 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]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		0	0
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	0			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	0		0	0
Property, plant and equipment at end of period	0	0	0	0

**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]	Vehicles [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]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	0	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		0	0	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	0	0	0	0

## 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]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	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		0
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	0		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	0	0		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0

Total increase (decrease) in property, plant and equipment	0	0		0
Property, plant and equipment at end of period	0	0	0	0

## 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]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0	0
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			0	0
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0			
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0			
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	0		0	0
Property, plant and equipment at end of period	0	0	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]	Vehicles [Member]	Motor vehicles [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	0	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		0	0	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	



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

## 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]	Motor vehicles [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	01/04/2019 to 31/03/2020	31/03/2019	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		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				0
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	0		0
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]	Motor vehicles [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	0
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0		0	0
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	0		0	0
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment			0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment			0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	0		0	0
Property, plant and equipment at end of period	0	0	0	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]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	0	0	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]	Motor vehicles [Member]			Office equipment [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	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				23
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	0		-133
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	0	0		-133
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment				0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		11
Retirements, property, plant and equipment				0
Total disposals and retirements, property, plant and equipment	0	0		11
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	0		-121
Property, plant and equipment at end of period	0	0	0	86

## 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]	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]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	55		23	55
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-242			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-242			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		326	3
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		326	3
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0



Total increase (decrease) in property, plant and equipment	-187		-303	52
Property, plant and equipment at end of period	207	394	1,243	1,546

**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]	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]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		133	242	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		133	242	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		315	3	
Total disposals and retirements, property, plant and equipment		315	3	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-182	239	
Property, plant and equipment at end of period	1,494	1,157	1,339	1,100

## 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]	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	01/04/2019 to 31/03/2020	31/03/2019	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	23	55		23
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-133	-242		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-133	-242		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	11	0		326
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	11	0		326
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0

Total increase (decrease) in property, plant and equipment	-121	-187		-303
Property, plant and equipment at end of period	86	207	394	1,243

## 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]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	55			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			133	242
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			133	242
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0			
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	3		315	3
Retirements, property, plant and equipment	0			
Total disposals and retirements, property, plant and equipment	3		315	3
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	52		-182	239
Property, plant and equipment at end of period	1,546	1,494	1,157	1,339

## 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]	Office equipment [Member]	Computer equipments [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		91	497	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-854	-3,427	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-854	-3,427	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		6	4	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		6	4	
Decrease through classified as held for sale, property, plant and equipment		0	0	

Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-769	-2,934	
Property, plant and equipment at end of period	1,100	391	1,160	4,094

## 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]	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	01/04/2019 to 31/03/2020	31/03/2019	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	91	497		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				854
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				854
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	2,084	1,208		2,078
Retirements, property, plant and equipment	0	0		
Total disposals and retirements, property, plant and equipment	2,084	1,208		2,078
Decrease through classified as held for sale, property, plant and equipment	0	0		0



Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	-1,993	-711		-1,224
Property, plant and equipment at end of period	22,334	24,327	25,038	21,943

## 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]	Computer equipments [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
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			91	497
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	3,427		-854	-3,427
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	3,427		-854	-3,427
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment			0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1,204		6	4
Retirements, property, plant and equipment			0	0
Total disposals and retirements, property, plant and equipment	1,204		6	4
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	2,223		-769	-2,934
Property, plant and equipment at end of period	23,167	20,944	391	1,160

**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]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		91	497	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		2,084	1,208	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		2,084	1,208	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-1,993	-711	
Property, plant and equipment at end of period	4,094	22,334	24,327	25,038

## 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]	Computer equipments [Member]			Leasehold improvements [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	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				6
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	854	3,427		-85
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	854	3,427		-85
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment				0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	2,078	1,204		0
Retirements, property, plant and equipment				0
Total disposals and retirements, property, plant and equipment	2,078	1,204		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	-1,224	2,223		-79
Property, plant and equipment at end of period	21,943	23,167	20,944	0

## 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]	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]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	73		6	73
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-127			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-127			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		2,332	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		2,332	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	-54		-2,326	73
Property, plant and equipment at end of period	79	133	0	2,326

**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]	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]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		85	127	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		85	127	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		2,332	0	
Total disposals and retirements, property, plant and equipment		2,332	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-2,247	127	
Property, plant and equipment at end of period	2,253	0	2,247	2,120

## 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]	Leasehold improvements [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]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	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	6	73		6
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-85	-127		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-85	-127		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		2,332
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		2,332
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0



Total increase (decrease) in property, plant and equipment	-79	-54		-2,326
Property, plant and equipment at end of period	0	79	133	0

## 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]	Leasehold improvements [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]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	73			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			85	127
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			85	127
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0			
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		2,332	0
Retirements, property, plant and equipment	0			
Total disposals and retirements, property, plant and equipment	0		2,332	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	73		-2,247	127
Property, plant and equipment at end of period	2,326	2,253	0	2,247

## 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]	Leasehold improvements [Member]	Other property, 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]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		223	72	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-107	-51	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-107	-51	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		5	1	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		5	1	

Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		111	20	
Property, plant and equipment at end of period	2,120	256	145	125

## 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]	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	01/04/2019 to 31/03/2020	31/03/2019	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	223	72		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				107
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				107
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	25	2		20
Retirements, property, plant and equipment	0	0		
Total disposals and retirements, property, plant and equipment	25	2		20
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	198	70		87
Property, plant and equipment at end of period	475	277	207	219

## 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] Sub classes of property, plant and equipment [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Other property, plant and equipment [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			223	72
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	51		-107	-51
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	51		-107	-51
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment			0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1		5	1
Retirements, property, plant and equipment			0	0
Total disposals and retirements, property, plant and equipment	1		5	1
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0



Total increase (decrease) in property, plant and equipment	50		111	20
Property, plant and equipment at end of period	132	82	256	145

**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]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		223	72	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		25	2	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		25	2	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		198	70	
Property, plant and equipment at end of period	125	475	277	207

## 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]	Other property, plant and equipment [Member]			Other property, plant and equipment, others [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	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				Electronic equipment
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				223
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	107	51		-107
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	107	51		-107
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment				0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	20	1		5
Retirements, property, plant and equipment				0
Total disposals and retirements, property, plant and equipment	20	1		5

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	87	50		111
Property, plant and equipment at end of period	219	132	82	256

## 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]	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]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Electronic equipment		Electronic equipment	Electronic equipment
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	72		223	72
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-51			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-51			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1		25	2
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	1		25	2
Decrease through classified as held for sale, property, plant and equipment	0		0	0

Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	20		198	70
Property, plant and equipment at end of period	145	125	475	277

**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]	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]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
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		Electronic equipment	Electronic equipment	
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		107	51	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		107	51	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		20	1	
Total disposals and retirements, property, plant and equipment		20	1	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		87	50	
Property, plant and equipment at end of period	207	219	132	82

## 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]	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]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	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	Electronic equipment	Electronic equipment		Electronic equipment
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	223	72		223
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-107	-51		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-107	-51		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	5	1		25
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	5	1		25
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	111	20		198
Property, plant and equipment at end of period	256	145	125	475

## 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]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Electronic equipment		Electronic equipment	Electronic equipment
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	72			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			107	51
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			107	51
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0			
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	2		20	1
Retirements, property, plant and equipment	0			
Total disposals and retirements, property, plant and equipment	2		20	1
Decrease through classified as held for sale, property, plant and equipment	0		0	0



Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	70		87	50
Property, plant and equipment at end of period	277	207	219	132

**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]	Other property, plant and equipment, others [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]
	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]	
Disclosure of detailed information about property, plant and equipment [Line items]	
Reconciliation of changes in property, plant and equipment [Abstract]	
Property, plant and equipment at end of period	82

**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]	Property, plant and equipment [Member]		Furniture and fixtures [Member]	
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight-line method	Straight-line method	Straight-line method	Straight-line method
Useful lives or depreciation rates, property, plant and equipment	As per Schedule II of Companies Act, 2013	As per Schedule II of Companies Act, 2013	As per Schedule II of Companies Act, 2013	As per Schedule II of Companies Act, 2013
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]	Furniture and fixtures [Member]		Vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight-line method	Straight-line method	Straight-line method	Straight-line method
Useful lives or depreciation rates, property, plant and equipment	As per Schedule II of Companies Act, 2013	As per Schedule II of Companies Act, 2013	As per Schedule II of Companies Act, 2013	As per Schedule II of Companies Act, 2013
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]	Vehicles [Member]		Motor vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight-line method	Straight-line method	Straight-line method	Straight-line method
Useful lives or depreciation rates, property, plant and equipment	As per Schedule II of Companies Act, 2013	As per Schedule II of Companies Act, 2013	As per Schedule II of Companies Act, 2013	As per Schedule II of Companies Act, 2013
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]	Motor vehicles [Member]		Office equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight-line method	Straight-line method	Straight-line method	Straight-line method
Useful lives or depreciation rates, property, plant and equipment	As per Schedule II of Companies Act, 2013	As per Schedule II of Companies Act, 2013	As per Schedule II of Companies Act, 2013	As per Schedule II of Companies Act, 2013
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]	Office equipment [Member]		Computer equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight-line method	Straight-line method	Straight-line method	Straight-line method
Useful lives or depreciation rates, property, plant and equipment	As per Schedule II of Companies Act, 2013	As per Schedule II of Companies Act, 2013	As per Schedule II of Companies Act, 2013	As per Schedule II of Companies Act, 2013
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]	Computer equipments [Member]		Leasehold improvements [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight-line method	Straight-line method	Straight-line method	Straight-line method
Useful lives or depreciation rates, property, plant and equipment	As per Schedule II of Companies Act, 2013	As per Schedule II of Companies Act, 2013	As per Schedule II of Companies Act, 2013	As per Schedule II of Companies Act, 2013
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]	Leasehold improvements [Member]		Other property, plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]		Owned and leased assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight-line method	Straight-line method	Straight-line method	Straight-line method
Useful lives or depreciation rates, property, plant and equipment	As per Schedule II of Companies Act, 2013	As per Schedule II of Companies Act, 2013	As per Schedule II of Companies Act, 2013	As per Schedule II of Companies Act, 2013
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]	Other property, plant and equipment [Member]		Other property, plant and equipment, others [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight-line method	Straight-line method	Straight-line method	Straight-line method
Useful lives or depreciation rates, property, plant and equipment	As per Schedule II of Companies Act, 2013	As per Schedule II of Companies Act, 2013	As per Schedule II of Companies Act, 2013	As per Schedule II of Companies Act, 2013
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]	Other property, plant and equipment, others [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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
Useful lives or depreciation rates, property, plant and equipment	As per Schedule II of Companies Act, 2013	As per Schedule II of Companies Act, 2013
Whether property, plant and equipment are stated at revalued amount	No	No

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

	01/04/2020 to 31/03/2021
Disclosure of property, plant and equipment [TextBlock]	Textual information (19) [See below]
Disclosure of detailed information about property, plant and equipment [TextBlock]	

## Textual information (19)

## Disclosure of property, plant and equipment [Text Block]

## 4. Property, plant and equipment

	Computer equipment	Office equipment	Furniture and fixtures	Electronic equipment	Leasehold improvements	Motor vehicles	Bicycles	Total
Cost	.	.	.	.	.	.	.	.
At April 1, 2019	25,038	1,494	604	207	2,253	-	-	29,596
Additions during the year	497	55	20	72	73	-	.	717
Acquired during the year (refer note 36.3)	.	.	.	.	.	.	-	-
Disposals during the year	(1,208)	(3)	(31)	(2)	-	-	.	(1,244)
At March 31, 2020	24,327	1,546	593	277	2,326	-	-	29,069
.	.	.	.	.	.	.	.	.
.	.	.	.	.	.	.	.	.
Additions during the year	91	23	3	223	6	-	-	346
Disposals during the year	(2,084)	(326)	(55)	(25)	(2,332)	.	.	(4,822)
At March 31, 2021	22,334	1,243	541	475	-	-	-	24,593
.	.	.	.	.	.	.	.	.
Depreciation	.	.	.	.	.	.	.	.

At April 1, 2019	20,944	1,100	325	82	2,120	-	-	24,571
Depreciation for the year	3,427	242	71	51	127	-	.	3,918
Disposals during the year	(1,204)	(3)	(28)	(1)	-	-	.	(1,236)
At March 31, 2020	23,167	1,339	368	132	2,247	-	-	27,253
.	.	.	.	.	.	.	.	.
Depreciation for the year	854	133	56	107	85	-	-	1,235
Disposals during the year	(2,078)	(315)	(45)	(20)	(2,332)	.	-	(4,790)
At March 31, 2021	21,943	1,157	379	219	-	-	-	23,698
.	.	.	.	.	.	.	.	.
Net book value	.	.	.	.	.	.	.	.
At March 31, 2020	1,160	207	225	145	79	-	-	1,816
At March 31, 2021	391	86	162	256	-	-	-	895

Refer Note 15 for the details of property, plant and equipment provided as security against borrowings of the Company.

#### Capital work-in-progress

Capital work-in-progress as at March 31, 2021 relates to leasehold improvement and other property, plant and equipment at new office premises on lease which is occupied subsequent to the year end.

**[612100] Notes - Impairment of assets**

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

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
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

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of investment property [TextBlock]		
Disclosure of detailed information about investment property [TextBlock]		
Depreciation method, investment property, cost model	-	-
Useful lives or depreciation rates, investment property, cost model	-	-

**[400800] Notes - Goodwill****Disclosure of reconciliation of changes in goodwill [Table]**

..(1)

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

<b>Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]</b>	<b>Carrying amount [Member]</b>			<b>Gross carrying amount [Member]</b>
	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>	<b>31/03/2019</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Changes in goodwill [Abstract]				
Impairment loss recognised in profit or loss, goodwill	0	-21,864		
Disposals and retirements, Goodwill [Abstract]				
Disposals, goodwill	0	0		1,09,320
Total disposals and retirements, goodwill	0	0		1,09,320
Total increase (decrease) in goodwill	0	-21,864		-1,09,320
Goodwill at end of period	14,872	14,872	36,736	14,872

**Disclosure of reconciliation of changes in goodwill [Table]**

..(2)

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

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Changes in goodwill [Abstract]				
Impairment loss recognised in profit or loss, goodwill			0	21,864
Disposals and retirements, Goodwill [Abstract]				
Disposals, goodwill	0		1,09,320	0
Total disposals and retirements, goodwill	0		1,09,320	0
Total increase (decrease) in goodwill	0		-1,09,320	21,864
Goodwill at end of period	1,24,192	1,24,192	0	1,09,320

**Disclosure of reconciliation of changes in goodwill [Table]**

..(3)

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

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]
	31/03/2019
Disclosure of reconciliation of changes in goodwill [Abstract]	
Disclosure of reconciliation of changes in goodwill [Line items]	
Goodwill at end of period	87,456

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of goodwill [TextBlock]			
Disclosure of reconciliation of changes in goodwill [Abstract]			
Changes in goodwill [Abstract]			
Impairment loss recognised in profit or loss, goodwill	0	-21,864	
Disposals and retirements, Goodwill [Abstract]			
Disposals, goodwill	0	0	
Total disposals and retirements, goodwill	0	0	
Total increase (decrease) in goodwill	0	-21,864	
Goodwill at end of period	14,872	14,872	36,736

**[400900] Notes - Other intangible assets****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]	Company other intangible assets [Member]		Brands and trade marks [Member]	
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Straight-line basis	Straight-line basis	Straight-line basis	Straight-line basis
Useful lives or amortisation rates, other intangible assets	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013
Whether other intangible assets are stated at revalued amount	No		No	No



**Disclosure of additional information about other intangible assets [Table]**

..(2)

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

Classes of other intangible assets [Axis]	Brands and trade marks [Member]		Trade marks [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Straight-line basis	Straight-line basis	Straight-line basis	Straight-line basis
Useful lives or amortisation rates, other intangible assets	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013
Whether other intangible assets are stated at revalued amount	No	No	No	No

**Disclosure of additional information about other intangible assets [Table]**

..(3)

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

Classes of other intangible assets [Axis]	Trade marks [Member]		Computer software [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Straight-line basis	Straight-line basis	Straight-line basis	Straight-line basis
Useful lives or amortisation rates, other intangible assets	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013
Whether other intangible assets are stated at revalued amount	No	No	No	No

**Disclosure of additional 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]		Copyrights, patents and other operating rights [Member]	
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]	Intangible assets other than internally generated [Member]	Internally generated and other than internally generated intangible assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Straight-line basis	Straight-line basis	Straight-line basis	Straight-line basis
Useful lives or amortisation rates, other intangible assets	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013
Whether other intangible assets are stated at revalued amount	No	No	No	No

**Disclosure of additional information about other intangible assets [Table]**

..(5)

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

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [Member]		Other intellectual property rights [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Straight-line basis	Straight-line basis	Straight-line basis	Straight-line basis
Useful lives or amortisation rates, other intangible assets	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013
Whether other intangible assets are stated at revalued amount	No	No	No	No

**Disclosure of additional information about other intangible assets [Table]**

..(6)

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

Classes of other intangible assets [Axis]	Other intellectual property rights [Member]		Other intangible assets [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Straight-line basis	Straight-line basis	Straight-line basis	Straight-line basis
Useful lives or amortisation rates, other intangible assets	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013
Whether other intangible assets are stated at revalued amount	No	No	No	No

**Disclosure of additional information about other intangible assets [Table]**

..(7)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]		Other intangible assets, others [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Straight-line basis	Straight-line basis	Straight-line basis	Straight-line basis
Useful lives or amortisation rates, other intangible assets	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013
Whether other intangible assets are stated at revalued amount	No	No	No	No

**Disclosure of additional information about other intangible assets [Table]**

..(8)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about other intangible assets [Abstract]		
Disclosure of additional information about other intangible assets [Line items]		
Amortisation method, other intangible assets	Straight-line basis	Straight-line basis
Useful lives or amortisation rates, other intangible assets	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013
Whether other intangible assets are stated at revalued amount	No	No

## Disclosure of detailed information about other intangible assets [Table]

..(1)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	35,566	9,063		35,566
Acquisitions through business combinations	0	0		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-11,708	-11,628		
Impairment loss recognised in profit or loss	0	0		
Reversal of impairment loss recognised in profit or loss	0	0		
Revaluation increase (decrease), other intangible assets	0	0		0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	965	0		17,519
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	965	0		17,519
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	22,893	-2,565		18,047
Other intangible assets at end of period	50,100	27,207	29,772	75,481

## 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]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	9,063			
Acquisitions through business combinations	0			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			11,708	11,628
Impairment loss recognised in profit or loss			0	0
Reversal of impairment loss recognised in profit or loss			0	0
Revaluation increase (decrease), other intangible assets	0			
Impairment loss recognised in other comprehensive income, other intangible assets			0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets			0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0			
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		16,554	0
Retirements	0			
Total Disposals and retirements, Other intangible assets	0		16,554	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	9,063		-4,846	11,628
Other intangible assets at end of period	57,434	48,371	25,381	30,227

## 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]	Company other intangible assets [Member]	Brands and trade marks [Member]		
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	Internally generated and other than internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	0	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Amortisation other intangible assets		-1	-1	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		-1	-1	
Other intangible assets at end of period	18,599	0	1	2

## 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]	Brands and trade marks [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0		
Acquisitions through business combinations	0	0		
Increase (decrease) through net exchange differences	0	0		
Amortisation other intangible assets				1
Impairment loss recognised in profit or loss				0
Reversal of impairment loss recognised in profit or loss				0
Revaluation increase (decrease), other intangible assets	0	0		
Impairment loss recognised in other comprehensive income, other intangible assets				0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets				0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	8,327	0		8,327
Retirements	0	0		
Total Disposals and retirements, Other intangible assets	8,327	0		8,327
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	-8,327	0		-8,326
Other intangible assets at end of period	0	8,327	8,327	0

## 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]	Brands and trade marks [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]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			0	0
Acquisitions through business combinations			0	0
Increase (decrease) through net exchange differences			0	0
Amortisation other intangible assets	1		-1	-1
Impairment loss recognised in profit or loss	0		0	0
Reversal of impairment loss recognised in profit or loss	0		0	0
Revaluation increase (decrease), other intangible assets			0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets			0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements			0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	1		-1	-1
Other intangible assets at end of period	8,326	8,325	0	1



## 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]	Brands and trade marks [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	0	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		8,327	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		8,327	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		-8,327	0	
Other intangible assets at end of period	2	0	8,327	8,327

## 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]	Brands and trade marks [Member]			Trade marks [Member]
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			Internally generated and other than internally generated intangible assets [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				0
Acquisitions through business combinations				0
Increase (decrease) through net exchange differences				0
Amortisation other intangible assets	1	1		-1
Impairment loss recognised in profit or loss	0	0		0
Reversal of impairment loss recognised in profit or loss	0	0		0
Revaluation increase (decrease), other intangible assets				0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets				0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	8,327	0		0
Retirements				0
Total Disposals and retirements, Other intangible assets	8,327	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	-8,326	1		-1
Other intangible assets at end of period	0	8,326	8,325	0

## Disclosure of detailed information about other intangible assets [Table]

..(8)

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

Classes of other intangible assets [Axis]	Trade marks [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0		0	0
Acquisitions through business combinations	0		0	0
Increase (decrease) through net exchange differences	0		0	0
Amortisation other intangible assets	-1			
Impairment loss recognised in profit or loss	0			
Reversal of impairment loss recognised in profit or loss	0			
Revaluation increase (decrease), other intangible assets	0		0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0			
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0			
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		8,327	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		8,327	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	-1		-8,327	0
Other intangible assets at end of period	1	2	0	8,327

## Disclosure of detailed information about other intangible assets [Table]

..(9)

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

Classes of other intangible assets [Axis]	Trade marks [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		1	1	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		8,327	0	
Total Disposals and retirements, Other intangible assets		8,327	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		-8,326	1	
Other intangible assets at end of period	8,327	0	8,326	8,325

## Disclosure of detailed information about other intangible assets [Table]

..(10)

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

Classes of other intangible assets [Axis]	Trade marks [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0		0
Acquisitions through business combinations	0	0		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-1	-1		
Impairment loss recognised in profit or loss	0	0		
Reversal of impairment loss recognised in profit or loss	0	0		
Revaluation increase (decrease), other intangible assets	0	0		0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		8,327
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		8,327
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	-1	-1		-8,327
Other intangible assets at end of period	0	1	2	0

## Disclosure of detailed information about other intangible assets [Table]

..(11)

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

Classes of other intangible assets [Axis]	Trade marks [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0			
Acquisitions through business combinations	0			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			1	1
Impairment loss recognised in profit or loss			0	0
Reversal of impairment loss recognised in profit or loss			0	0
Revaluation increase (decrease), other intangible assets	0			
Impairment loss recognised in other comprehensive income, other intangible assets			0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets			0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0			
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		8,327	0
Retirements	0			
Total Disposals and retirements, Other intangible assets	0		8,327	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	0		-8,326	1
Other intangible assets at end of period	8,327	8,327	0	8,326

## Disclosure of detailed information about other intangible assets [Table]

..(12)

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

Classes of other intangible assets [Axis]	Trade marks [Member]	Computer software [Member]		
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]	Internally generated and other than internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		2,354	8,734	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Amortisation other intangible assets		-6,094	-4,999	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		-3,740	3,735	
Other intangible assets at end of period	8,325	17,147	20,887	17,152

## Disclosure of detailed information about other intangible assets [Table]

..(13)

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]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	2,354	8,734		
Acquisitions through business combinations	0	0		
Increase (decrease) through net exchange differences	0	0		
Amortisation other intangible assets				6,094
Impairment loss recognised in profit or loss				0
Reversal of impairment loss recognised in profit or loss				0
Revaluation increase (decrease), other intangible assets	0	0		
Impairment loss recognised in other comprehensive income, other intangible assets				0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets				0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	2,354	8,734		6,094
Other intangible assets at end of period	33,682	31,328	22,594	16,535



## Disclosure of detailed information about other intangible assets [Table]

..(14)

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]		Internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			2,269	8,208
Acquisitions through business combinations			0	0
Increase (decrease) through net exchange differences			0	0
Amortisation other intangible assets	4,999		-5,641	-4,247
Impairment loss recognised in profit or loss	0		0	0
Reversal of impairment loss recognised in profit or loss	0		0	0
Revaluation increase (decrease), other intangible assets			0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets			0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements			0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	4,999		-3,372	3,961
Other intangible assets at end of period	10,441	5,442	15,912	19,284

## Disclosure of detailed information about other intangible assets [Table]

..(15)

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 intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		2,269	8,208	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		2,269	8,208	
Other intangible assets at end of period	15,323	29,357	27,088	18,880

## Disclosure of detailed information about other intangible assets [Table]

..(16)

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 intangible assets [Member]			Intangible assets other than internally generated [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				85
Acquisitions through business combinations				0
Increase (decrease) through net exchange differences				0
Amortisation other intangible assets	5,641	4,247		-453
Impairment loss recognised in profit or loss	0	0		0
Reversal of impairment loss recognised in profit or loss	0	0		0
Revaluation increase (decrease), other intangible assets				0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets				0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements				0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	5,641	4,247		-368
Other intangible assets at end of period	13,445	7,804	3,557	1,235

## Disclosure of detailed information about other intangible assets [Table]

..(17)

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]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	526		85	526
Acquisitions through business combinations	0		0	0
Increase (decrease) through net exchange differences	0		0	0
Amortisation other intangible assets	-752			
Impairment loss recognised in profit or loss	0			
Reversal of impairment loss recognised in profit or loss	0			
Revaluation increase (decrease), other intangible assets	0		0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0			
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0			
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	-226		85	526
Other intangible assets at end of period	1,603	1,829	4,325	4,240

## Disclosure of detailed information about other intangible assets [Table]

..(18)

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]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		453	752	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		453	752	
Other intangible assets at end of period	3,714	3,090	2,637	1,885

## Disclosure of detailed information about other intangible assets [Table]

..(19)

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

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0		0
Acquisitions through business combinations	0	0		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-276	-408		
Impairment loss recognised in profit or loss	0	0		
Reversal of impairment loss recognised in profit or loss	0	0		
Revaluation increase (decrease), other intangible assets	0	0		0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	-276	-408		0
Other intangible assets at end of period	609	885	1,293	2,030

## Disclosure of detailed information about other intangible assets [Table]

..(20)

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

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0			
Acquisitions through business combinations	0			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			276	408
Impairment loss recognised in profit or loss			0	0
Reversal of impairment loss recognised in profit or loss			0	0
Revaluation increase (decrease), other intangible assets	0			
Impairment loss recognised in other comprehensive income, other intangible assets			0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets			0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0			
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0			
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	0		276	408
Other intangible assets at end of period	2,030	2,030	1,421	1,145

## Disclosure of detailed information about other intangible assets [Table]

..(21)

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

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [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]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	0	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Amortisation other intangible assets		-276	-408	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		-276	-408	
Other intangible assets at end of period	737	609	885	1,293



## Disclosure of detailed information about other intangible assets [Table]

..(22)

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

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0		
Acquisitions through business combinations	0	0		
Increase (decrease) through net exchange differences	0	0		
Amortisation other intangible assets				276
Impairment loss recognised in profit or loss				0
Reversal of impairment loss recognised in profit or loss				0
Revaluation increase (decrease), other intangible assets	0	0		
Impairment loss recognised in other comprehensive income, other intangible assets				0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets				0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	0	0		276
Other intangible assets at end of period	2,030	2,030	2,030	1,421

## Disclosure of detailed information about other intangible assets [Table]

..(23)

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

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [Member]		Other intellectual property rights [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Internally generated and other than internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			0	0
Acquisitions through business combinations			0	0
Increase (decrease) through net exchange differences			0	0
Amortisation other intangible assets	408		-276	-408
Impairment loss recognised in profit or loss	0		0	0
Reversal of impairment loss recognised in profit or loss	0		0	0
Revaluation increase (decrease), other intangible assets			0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets			0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements			0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	408		-276	-408
Other intangible assets at end of period	1,145	737	609	885

## Disclosure of detailed information about other intangible assets [Table]

..(24)

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

Classes of other intangible assets [Axis]	Other intellectual property rights [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	0	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		0	0	
Other intangible assets at end of period	1,293	2,030	2,030	2,030

## Disclosure of detailed information about other intangible assets [Table]

..(25)

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

Classes of other intangible assets [Axis]	Other intellectual property rights [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]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				0
Acquisitions through business combinations				0
Increase (decrease) through net exchange differences				0
Amortisation other intangible assets	276	408		-276
Impairment loss recognised in profit or loss	0	0		0
Reversal of impairment loss recognised in profit or loss	0	0		0
Revaluation increase (decrease), other intangible assets				0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets				0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements				0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	276	408		-276
Other intangible assets at end of period	1,421	1,145	737	609

## Disclosure of detailed information about other intangible assets [Table]

..(26)

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

Classes of other intangible assets [Axis]	Other intellectual property rights [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0		0	0
Acquisitions through business combinations	0		0	0
Increase (decrease) through net exchange differences	0		0	0
Amortisation other intangible assets	-408			
Impairment loss recognised in profit or loss	0			
Reversal of impairment loss recognised in profit or loss	0			
Revaluation increase (decrease), other intangible assets	0		0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0			
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0			
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	-408		0	0
Other intangible assets at end of period	885	1,293	2,030	2,030

## Disclosure of detailed information about other intangible assets [Table]

..(27)

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

Classes of other intangible assets [Axis]	Other intellectual property rights [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		276	408	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		276	408	
Other intangible assets at end of period	2,030	1,421	1,145	737

## Disclosure of detailed information about other intangible assets [Table]

..(28)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	33,212	329		33,212
Acquisitions through business combinations	0	0		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-5,337	-6,220		
Impairment loss recognised in profit or loss	0	0		
Reversal of impairment loss recognised in profit or loss	0	0		
Revaluation increase (decrease), other intangible assets	0	0		0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	965	0		9,192
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	965	0		9,192
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	26,910	-5,891		24,020
Other intangible assets at end of period	32,344	5,434	11,325	39,769

## Disclosure of detailed information about other intangible assets [Table]

..(29)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	329			
Acquisitions through business combinations	0			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			5,337	6,220
Impairment loss recognised in profit or loss			0	0
Reversal of impairment loss recognised in profit or loss			0	0
Revaluation increase (decrease), other intangible assets	0			
Impairment loss recognised in other comprehensive income, other intangible assets			0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets			0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0			
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		8,227	0
Retirements	0			
Total Disposals and retirements, Other intangible assets	0		8,227	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	329		-2,890	6,220
Other intangible assets at end of period	15,749	15,420	7,425	10,315



## Disclosure of detailed information about other intangible assets [Table]

..(30)

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

Classes of other intangible assets [Axis]	Other intangible assets [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]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		33,212	329	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Amortisation other intangible assets		-5,337	-6,220	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		965	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		965	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		26,910	-5,891	
Other intangible assets at end of period	4,095	32,344	5,434	11,325

## Disclosure of detailed information about other intangible assets [Table]

..(31)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	33,212	329		
Acquisitions through business combinations	0	0		
Increase (decrease) through net exchange differences	0	0		
Amortisation other intangible assets				5,337
Impairment loss recognised in profit or loss				0
Reversal of impairment loss recognised in profit or loss				0
Revaluation increase (decrease), other intangible assets	0	0		
Impairment loss recognised in other comprehensive income, other intangible assets				0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets				0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	9,192	0		8,227
Retirements	0	0		
Total Disposals and retirements, Other intangible assets	9,192	0		8,227
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	24,020	329		-2,890
Other intangible assets at end of period	39,769	15,749	15,420	7,425

## Disclosure of detailed information about other intangible assets [Table]

..(32)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]		Other intangible assets, others [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Internally generated and other than internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others			Domain name; Brand Name, Non-compete fees & Right-of-use assets	Domain name; Brand Name, Non-compete fees & Right-of-use assets
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			33,212	329
Acquisitions through business combinations			0	0
Increase (decrease) through net exchange differences			0	0
Amortisation other intangible assets	6,220		-5,337	-6,220
Impairment loss recognised in profit or loss	0		0	0
Reversal of impairment loss recognised in profit or loss	0		0	0
Revaluation increase (decrease), other intangible assets			0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets			0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		965	0
Retirements			0	0
Total Disposals and retirements, Other intangible assets	0		965	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	6,220		26,910	-5,891
Other intangible assets at end of period	10,315	4,095	32,344	5,434

## Disclosure of detailed information about other intangible assets [Table]

..(33)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others		Domain name; Brand Name, Non-compete fees & Right-of-use assets	Domain name; Brand Name, Non-compete fees & Right-of-use assets	
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		33,212	329	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		9,192	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		9,192	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		24,020	329	
Other intangible assets at end of period	11,325	39,769	15,749	15,420

## Disclosure of detailed information about other intangible assets [Table]

..(34)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [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]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others	Domain name; Brand Name, Non-compete fees & Right-of-use assets	Domain name; Brand Name, Non-compete fees & Right-of-use assets		Domain name; Brand Name, Non-compete fees & Right-of-use assets
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				33,212
Acquisitions through business combinations				0
Increase (decrease) through net exchange differences				0
Amortisation other intangible assets	5,337	6,220		-5,337
Impairment loss recognised in profit or loss	0	0		0
Reversal of impairment loss recognised in profit or loss	0	0		0
Revaluation increase (decrease), other intangible assets				0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets				0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	8,227	0		965
Retirements				0
Total Disposals and retirements, Other intangible assets	8,227	0		965
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	-2,890	6,220		26,910
Other intangible assets at end of period	7,425	10,315	4,095	32,344

## Disclosure of detailed information about other intangible assets [Table]

..(35)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others	Domain name; Brand Name, Non-compete fees & Right-of-use assets		Domain name; Brand Name, Non-compete fees & Right-of-use assets	Domain name; Brand Name, Non-compete fees & Right-of-use assets
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	329		33,212	329
Acquisitions through business combinations	0		0	0
Increase (decrease) through net exchange differences	0		0	0
Amortisation other intangible assets	-6,220			
Impairment loss recognised in profit or loss	0			
Reversal of impairment loss recognised in profit or loss	0			
Revaluation increase (decrease), other intangible assets	0		0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0			
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0			
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		9,192	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		9,192	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	-5,891		24,020	329
Other intangible assets at end of period	5,434	11,325	39,769	15,749

## Disclosure of detailed information about other intangible assets [Table]

..(36)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others		Domain name; Brand Name, Non-compete fees & Right-of-use assets	Domain name; Brand Name, Non-compete fees & Right-of-use assets	
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		5,337	6,220	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		8,227	0	
Total Disposals and retirements, Other intangible assets		8,227	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		-2,890	6,220	
Other intangible assets at end of period	15,420	7,425	10,315	4,095

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of other intangible assets [TextBlock]	Textual information (20) [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 (20)

## Disclosure of other intangible assets [Text Block]

## 5. Intangible assets

	Computer software	Domain name	Brand name	Trade name	Intellectual property	Non-competitive fees	Internally generated software	Total other intangible assets	Goodwill*	Total intangible assets
Cost	.	.	.	.	.	.	.	.	.	.
At April 1, 2019	3,714	5	264	8,327	2,030	4,042	18,880	37,262	1,24,192	1,61,443
Additions during the year	526	-	-	-	-	-	8,208	8,734	-	8,734
At March 31, 2020	4,240	5	264	8,327	2,030	4,042	27,088	45,996	1,24,192	1,70,846
.	.	.	.	.	.	.	.	.	.	.
Additions during the year	85	-	-	-	-	-	2,269	2,354	-	2,354
Deletions for the year	-	(5)	.	(8,327)	-	(4,042)	-	(12,374)	(1,09,320)	(1,21,668)
At March 31, 2021	4,325	-	264	-	2,030	-	29,357	35,976	14,872	50,846
.	.	.	.	.	.	.	.	.	.	.
Amortisation	.	.	.	.	.	.	.	.	.	.
At April 1, 2019	1,885	3	50	8,325	737	4,042	3,557	18,599	87,456	1,06,797
Amortisation for the year	752	1	66	1	408	-	4,247	5,475	21,864	27,353



At March 31, 2020	2,637	4	116	8,326	1,145	4,042	7,804	24,074	1,09,320	1,33
.	.	.	.	.	.	.	.	.	.	.
Amortisation for the year	453	1	66	1	276	-	5,641	6,438	-	6,43
Deletions for the year	-	(5)	-	(8,327)	-	(4,042)	-	(12,374)	(1,09,320)	(1,2
At March 31, 2021	3,090	-	182	-	1,421	-	13,445	18,138	-	18,1
.	.	.	.	.	.	.	.	.	.	.
Net book value	.	.	.	.	.	.	.	.	.	.
At March 31, 2020	1,603	1	148	1	885	-	19,284	21,922	14,872	36,7
At March 31, 2021	1,235	-	82	-	609	-	15,912	17,838	14,872	32,7

\*Includes goodwill recognised upon amalgamation of Serendipity Infolabs Private Limited ("TFS") pursuant to the scheme of amalgamation approved by the Honourable Regional Director, Hyderabad vide its order dated July 28, 2017 ("effective date"). As per this scheme, Goodwill was amortised over a year of 5 years starting from the appointed date of amalgamation i.e. March 31, 2015 falls. This was fully amortised as of March 31, 2020. Also includes goodwill of Rs. 14,872 Lakhs (March 31, 2020: Rs. 14,872 Lakhs) recognised upon merger of Birds Eye System Private Limited ("Ridlr") pursuant to the scheme of merger approved by the Honourable Regional Director, Hyderabad vide its order dated September 20, 2019 ("the effective date").

#### Goodwill impairment assessment

In view of synergies, the Company including Ridlr has been considered as a single cash generating unit. The Company tests whether goodwill has suffered any impairment on an annual basis. There is no impairment noted based on the assessment performed by the management at the year end. Management has performed sensitivity analysis around the base assumption and have concluded that no reasonable/possible change in key assumptions would cause the recoverable amount lower than the carrying amount of goodwill.

#### Intangible assets under development

The balance of Rs. Nil (March 31, 2020: Rs. 355 Lakhs) relates to patents registration. The amount as of March 31, 2020 has been fully capitalised or written off during the year.

6. Right-of-use assets	.	.	.
.	Office premises	Parking space	Total
Cost	.	.	.
At April 1, 2019	7,151	3,958	11,109

Additions during the year*	329	-	329
At March 31, 2020	7,480	3,958	11,438
Additions during the year*	33,023	189	33,212
Disposals during the year	(3,547)	(1,598)	(5,145)
At March 31, 2021	36,956	2,549	39,505
Depreciation	.	.	.
At April 1, 2019	-	-	-
Charge for the year	4,204	1,949	6,153
At March 31, 2020	4,204	1,949	6,153
Charge for the year	3,836	1,433	5,269
Disposal during the year	(3,031)	(1,148)	(4,179)
At March 31, 2021	5,009	2,234	7,243
Net book value	.	.	.
At March 31, 2020	3,276	2,009	5,285
At March 31, 2021	31,947	315	32,262

\*Includes prepaid rent arising from discounting of security deposits of Rs. 667 Lakhs (March 31, 2020: Rs. Nil)

### [401000] Notes - Biological assets other than bearer plants

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	-	-
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	-	-

### [611100] Notes - Financial instruments

#### 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 amortised cost, class [Member]	
Categories of financial liabilities [Axis]	Financial liabilities at amortised cost, category [Member]	
	31/03/2021	31/03/2020
Disclosure of financial liabilities [Abstract]		
Disclosure of financial liabilities [Line items]		
Financial liabilities	(A) 75,851	(B) 50,891
Financial liabilities, at fair value	75,851	50,891

#### Footnotes

(A) Summation of Borrowings + Lease Liability Trade Payables and Other Financial Liabilities (for both current as well as non current side)

(B) Summation of Borrowings + Lease Liability Trade Payables and Other Financial Liabilities (for both current as well as non current side)

## 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 amortised cost, class [Member]		Corporate loans [Member]	
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets, category [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	4,54,879	5,77,635	8,804	3,488
Financial assets, at fair value	4,54,879	5,77,635	8,804	3,488
Description of other financial assets at amortised cost class	Refer Member Child	Refer Child Member	Refer Member Child	Refer Child Member
Description of other financial assets at fair value class	Refer Member Child	Refer Child Member	Refer Member Child	Refer Child Member

## Disclosure of financial assets [Table]

..(2)

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

Classes of financial assets [Axis]	Corporate loans [Member]		Trade receivables [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets, category [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	8,804	3,488	8,834	7,152
Financial assets, at fair value	8,804	3,488	8,834	7,152
Description of other financial assets at amortised cost class	Current and Non Current Loans	Current and Non Current Loans	Refer Member Child	Refer Child Member
Description of other financial assets at fair value class	Current and Non Current Loans	Current and Non Current Loans	Refer Member Child	Refer Child Member

## Disclosure of financial assets [Table]

..(3)

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

Classes of financial assets [Axis]	Trade receivables [Member]		Other financial assets at amortised cost class [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets, category [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	8,834	7,152	4,37,241	5,66,995
Financial assets, at fair value	8,834	7,152	4,37,241	5,66,995
Description of other financial assets at amortised cost class	Trade receivables	Trade receivables	Refer Member Child	Refer Child Member
Description of other financial assets at fair value class	Trade receivables	Trade receivables	Refer Member Child	Refer 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 amortised cost class 1 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	4,37,241	5,66,995	(A) 4,37,241	(B) 5,66,995
Financial assets, at fair value	4,37,241	5,66,995	4,37,241	5,66,995
Description of other financial assets at amortised cost class	Refer Member Child	Refer Child Member	Current and Non Current Assets	Current and Non Current Assets
Description of other financial assets at fair value class	Refer Member Child	Refer Child Member	Current and Non Current Assets	Current and Non Current Assets

**Footnotes**

(A) Summation of Investments + Cash and Cash Equivalents + Other Bank Balances and other Financial Assets

(B) Summation of Investments + Cash and Cash Equivalents + Other Bank Balances and other Financial Assets

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

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of financial instruments [TextBlock]	Textual information (21) [See below]	
Disclosure of financial assets [TextBlock]		
Disclosure of financial assets [Abstract]		
Disclosure of financial liabilities [TextBlock]		
Disclosure of financial liabilities [Abstract]		
Income, expense, gains or losses of financial instruments [Abstract]		
Gains (losses) on financial instruments [Abstract]		
Other comprehensive income, before tax, gains (losses) from investments in equity instruments	2,685	34,116
Disclosure of credit risk [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]		
Disclosure of credit risk exposure [TextBlock]		
Disclosure of credit risk exposure [Abstract]		
Disclosure of provision matrix [TextBlock]		
Disclosure of provision matrix [Abstract]		
Disclosure of financial instruments by type of interest rate [TextBlock]		
Disclosure of financial instruments by type of interest rate [Abstract]		

## Textual information (21)

### Disclosure of financial instruments [Text Block]

#### 38.Transfer pricing

"The Company has entered into transactions with its associated enterprises within the meaning of section 92A of the Income Tax Act, 1961. The Company is in the process of carrying out transfer pricing study in this regard, to comply with the requirements of the Income Tax Act, 1961. The Company is of the view that all these transactions have been made at arms' length terms and hence the aforesaid legislation will not have any impact on the standalone financial statements."

#### 40 Financial risk management objectives and policies

The Company's activities expose it to a variety of financial risks, market risk, credit risk and liquidity risk. The Company's Board of Directors has overall responsibility for the establishment and oversight of the risk management framework. The Company's management oversees how management monitors compliance with the risk management policies and procedures, and reviews the adequacy of the risk management framework. The management is assisted in its oversight role by internal audit who undertakes reviews of risk management controls and procedures, the results of which are reported to the Audit Committee and the Board of Directors.

##### (a) Market risk

Market risk is the risk that the fair value of the cash flows of a financial instruments will fluctuate because of changes in market prices. Market risks comprises of two types of risks i.e. Interest rate risks and Currency risks

##### (i) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's exposure to the risk of changes in market interest rates relates primarily to its long-term term loan from bank with floating interest rates. The following table demonstrates the sensitivity to a reasonably possible change in interest rates and the impact on the Company's profit/(loss) before tax:

.	March 31, 2021	.	March 31, 2020	.
.	1% increase	1% decrease	1% increase	1% decrease
Term loan from bank	(33)	33	-	-

##### (ii) Foreign currency risk

The Company is exposed to foreign currency risk to the extent that there is a mismatch between the currencies in which purchase are denominated and the functional currency of the Company. The functional currency of the Company is the Indian Rupee (INR). The currencies in which these transactions are primarily denominated are US dollars. The management monitors the movement in foreign currency and the Company exposure in the foreign currency.

The summary of unhedged foreign currency exposure is as follows:

.	Currency	March 31, 2021	.	March 31, 2020	.
.	.	Foreign currency amount	Rs. in Lakhs	Foreign currency amount	Rs. in Lakhs
Trade payables	USD	1,19,430	87	18,86,504	1,410
.	GBP	2,624	3	1,47,463	136

.	SGD	11,493	6	-	-
.	.	.	96	.	1,546
Payable to subsidiaries	USD	6,37,897	467	-	-
.	.	.	467	.	-
Receivable from subsidiaries	USD	22,575	17	22,575	17
.	GBP	46,011	46	46,011	43
.	AUD	1,54,99,242	8,634	1,07,49,747	4,933
.	NZD	25,04,060	1,281	12,20,978	545
.	EURO	76,99,807	6,612	34,62,992	2,847
.	.	.	16,590	.	8,385

The Company does not have foreign currency hedge in respect of foreign currency investments of Rs. 151,529 Lakhs (March 31, 2020: Rs 110,410 Lakhs).

The sensitivity to a reasonable possible change in foreign exchange rate on profit or loss of the Company is as below:

.	.	March 31, 2021	.	March 31, 2020	.
.	.	1% increase	1% decrease	1% increase	1% decrease
Impact on profit/(loss) before tax	160	(160)	68	(68)	.

(b) Credit risk

Credit risk refers to the risk of default on its obligation by the counterparty resulting in a financial loss. The maximum exposure to the credit risk at the reporting date is primarily from loans, trade receivables and unbilled revenue.

Trade receivables are partly secured by trade deposits. Credit risk is managed by the Company through credit approvals, establishing credit limits and continuously monitoring the creditworthiness of customers to which the Company grants credit terms in the normal course of business. The Company uses expected credit loss model to assess the impairment loss or gain. The Company uses a provision matrix to compute the expected credit loss allowance for trade receivables and unbilled revenues. The provision matrix takes into account the Company's expected credit loss on current revenue adjusted for historical recovery rates.

The loans to subsidiaries are unsecured loans. The management makes an assessment, of the credit risk on the loans based on the evaluation of the subsidiary's ability to repay the loans, as at date of reporting. The Company uses expected credit loss model to assess the impairment loss. Based on an evaluation of the credit risk of the subsidiaries, loss allowance on the loans and on interest accrued thereon have been recognised.

Cash and cash equivalents, investments and other bank balances are neither past due nor impaired. Cash and cash equivalents include short-term highly liquid fixed deposits with banks which having maturity less than three months.

The movement in respect of allowance for expected credit losses is as follows:

.	Trade receivables	.	Loans	.	Other financial assets	.
.	March 31, 2021	March 31, 2020	March 31, 2021	March 31, 2020	March 31, 2021	March 31, 2020
At the beginning of the year	9,181	8,133	81,283	558	10,696	216

Allowance created/(reversed) during the year	454	1,048	41,690	80,725	1,643	10,480
At the end of the year	9,635	9,181	1,22,973	81,283	12,339	10,696

## (c) Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Company's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation.

The table below provides details regarding the contractual maturities of significant financial liabilities:

.	Less than 1 year	1 to 2 years	3 to 5 years	More than 5 years	Total
March 31, 2021	.	.	.	.	.
Borrowings	2,004	1,288	-	-	3,292
Trade payables	17,828	-	-	-	17,828
Lease liabilities	1,555	1,833	8,302	22,652	34,342
Other financial liabilities	19,709	680	-	-	20,388
Total	41,096	3,801	8,302	22,652	75,850
(c) Liquidity risk (continued)	.	.	.	.	.
.	Less than 1 year	1 to 2 years	3 to 5 years	More than 5 years	Total
March 31, 2020	.	.	.	.	.
Trade payables	25,542	-	-	-	25,542
Lease liabilities	4,481	888	216	-	5,585
Other financial liabilities	19,820	53	-	-	19,873
Total	49,843	941	216	-	51,000

*Undiscounted contractual maturities of lease liabilities are as follows:					
March 31, 2021	4,595	4,713	15,659	27,851	52,817
March 31, 2020	4,705	943	244		5,892
The Company believes that the working capital is sufficient to meet its current requirements. Accordingly, no significant liquidity risk is perceived.					

## 41. Capital management

The Company's policy is to maintain stable and strong capital base structure with a focus on total equity so as to maintain investor's, creditor's and market confidence and to sustain future development and growth of the business. The Company's objective when managing capital is to maintain an optimal structure so as to maximize shareholder value and safeguard its ability to continue as a going concern. The capital structure as of March 31, 2021 and March 31, 2020 is as follows:

.	As at	As at
.	31-Mar-21	31-Mar-20
Total equity (A)	4,51,810	5,77,265
As percentage of total capital	92%	99%
Borrowings (including current maturities)	3,292	.
Lease liabilities	34,342	5,476
Total borrowings (B)	37,634	5,476
As percentage of total capital	8%	1%
Total capital (A+B)	4,89,444	5,82,741

### [400400] Notes - Non-current investments

#### Details of non-current investments [Table]

..(1)

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

Classification of non-current investments [Axis]	NonCurrInv1		NonCurrInv2	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in other Indian companies preference shares	Investment in other Indian companies preference shares	Investment in other Indian companies preference shares	Investment in other Indian companies preference shares
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Unquoted	Unquoted	Unquoted	Unquoted
Non-current investments	2,758	2,758	5,112	5,023
Name of body corporate in whom investment has been made	MSwipe Technologies Private Limited	MSwipe Technologies Private Limited	Ola Electric Mobility Private Limited	Ola Electric Mobility Private Limited
Number of shares of non-current investment made in body corporate	[shares] 47,420	[shares] 47,420	[shares] 152	[shares] 152

#### Details of non-current investments [Table]

..(2)

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

Classification of non-current investments [Axis]	NonCurrInv3		NonCurrInv4	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in other Indian companies preference shares	Investment in other Indian companies preference shares	Investment in other Indian companies preference shares	Investment in other Indian companies preference shares
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Unquoted	Unquoted	Unquoted	Unquoted
Non-current investments	0	8,082	4,451	2,150
Name of body corporate in whom investment has been made	Vogo Automotive Private Limited	Vogo Automotive Private Limited	Goddard Technical Solution Private limited	Goddard Technical Solution Private limited
Number of shares of non-current investment made in body corporate	[shares] 0	[shares] 71,058	[shares] 2,70,948	[shares] 2,70,948



**Details of non-current investments [Table]**

..(3)

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

Classification of non-current investments [Axis]	NonCurrInv5		NonCurrInv6	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Unquoted	Unquoted	Unquoted	Unquoted
Non-current investments	23,336	23,040	0	82
Name of body corporate in whom investment has been made	Ola Electric Mobility Private Limited	Ola Electric Mobility Private Limited	Vogo Automotive Private Limited	Vogo Automotive Private Limited
Number of shares of non-current investment made in body corporate	[shares] 750	[shares] 750	[shares] 0	[shares] 803

**Details of non-current investments [Table]**

..(4)

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

Classification of non-current investments [Axis]	NonCurrInv7		NonCurrInv8	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Unquoted	Unquoted	Unquoted	Unquoted
Non-current investments	(A) 0	87,089	23,431	23,348
Name of body corporate in whom investment has been made	OLA Fleet Technologies Private Limited	OLA Fleet Technologies Private Limited	Pisces Eservices Private Limited	Pisces Eservices Private Limited
Number of shares of non-current investment made in body corporate	[shares] 85,60,10,000	[shares] 85,60,10,000	[shares] 16,67,35,243	[shares] 16,67,35,243

**Footnotes**

(A) Rs 88652 adjusted towards Allowance for impairment of investments

**Details of non-current investments [Table]**

..(5)

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

Classification of non-current investments [Axis]	NonCurrInv9		NonCurrInv10	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Unquoted	Unquoted	Unquoted	Unquoted
Non-current investments	1,51,524	1,10,405	5,777	5,623
Name of body corporate in whom investment has been made	Ola Singapore Pte. Ltd.	Ola Singapore Pte. Ltd.	OLA Financial Services Private Limited (formerly known as Zipcash Card Services Private Limited)	OLA Financial Services Private Limited (formerly known as Zipcash Card Services Private Limited)
Number of shares of non-current investment made in body corporate	[shares] 13,34,97,081	[shares] 10,19,54,167	[shares] 11,00,290	[shares] 11,00,290

**Details of non-current investments [Table]**

..(6)

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

Classification of non-current investments [Axis]	NonCurrInv11		NonCurrInv12	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Unquoted	Unquoted	Unquoted	Unquoted
Non-current investments	4	4	1	1
Name of body corporate in whom investment has been made	ANI Technologies Bangladesh Limited	ANI Technologies Bangladesh Limited	Ola skilling Private Limited	Ola skilling Private Limited
Number of shares of non-current investment made in body corporate	[shares] 51,218	[shares] 51,218	[shares] 10,000	[shares] 10,000

**Details of non-current investments [Table]**

..(7)

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

Classification of non-current investments [Axis]	NonCurrInv13	NonCurrInv14
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Non-current investments [Abstract]		
Disclosure of details of non-current investments [Abstract]		
Details of non-current investments [Line items]		
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Other investments	Other investments
Nature of non-current investments	Unquoted	Unquoted
Non-current investments	(A) 0	(B) 0
Name of body corporate in whom investment has been made	Vogo Automotive Private Limited	Vogo Automotive Private Limited
Number of shares of non-current investment made in body corporate	[shares] 803	[shares] 71,058

**Footnotes**

(A) 82 adjusted towards Allowance for impairment of investments

(B) 8082 adjusted towards Allowance for impairment of investments

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

	31/03/2021	31/03/2020
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	0	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	2,16,394	2,67,605
Aggregate provision for diminution in value of non-current investments	96,816	0

**[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]	CurrInv1		CurrInv2	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	Unquoted	Unquoted
Current investments	0	0	0	0
Basis of valuation of current investments	Measured at fair value through profit and loss	Measured at fair value through profit and loss	Measured at fair value through profit and loss	Measured at fair value through profit and loss
Name of body corporate in whom investment has been made	DSP ML Liquidity Fund(G)	DSP ML Liquidity Fund(G)	YES Liquid Fund Direct - Growth	YES Liquid Fund Direct - Growth
Number of shares of current investment made in body corporate	[shares] 0	[shares] 0	[shares] 0	[shares] 0

**Details of current investments [Table]**

..(2)

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

Classification of current investments [Axis]	CurrInv3		CurrInv4	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	Unquoted	Unquoted
Current investments	0	0	0	0
Basis of valuation of current investments	Measured at fair value through profit and loss	Measured at fair value through profit and loss	Measured at fair value through profit and loss	Measured at fair value through profit and loss
Name of body corporate in whom investment has been made	ABSL Money Manager Fund-Direct Growth	ABSL Money Manager Fund-Direct Growth	Nippon Liquid Fund -Direct Plan Growth	Nippon Liquid Fund -Direct Plan Growth
Number of shares of current investment made in body corporate	[shares] 0	[shares] 0	[shares] 0	[shares] 0

**Details of current investments [Table]**

..(3)

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

Classification of current investments [Axis]	CurrInv5		CurrInv6	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	Unquoted	Unquoted
Current investments	0	0	0	0
Basis of valuation of current investments	Measured at fair value through profit and loss	Measured at fair value through profit and loss	Measured at fair value through profit and loss	Measured at fair value through profit and loss
Name of body corporate in whom investment has been made	HDFC Money Market Fund - Direct Growth	HDFC Money Market Fund - Direct Growth	UTI Money Market Fund-Direct-Growth	UTI Money Market Fund-Direct-Growth
Number of shares of current investment made in body corporate	[shares] 0	[shares] 0	[shares] 0	[shares] 0

**Details of current investments [Table]**

..(4)

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

Classification of current investments [Axis]	CurrInv7		CurrInv8	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	Unquoted	Unquoted
Current investments	0	6,006	0	1,350
Basis of valuation of current investments	Measured at fair value through profit and loss	Measured at fair value through profit and loss	Measured at fair value through profit and loss	Measured at fair value through profit and loss
Name of body corporate in whom investment has been made	UTI Overnight Fund - Direct Growth Plan	UTI Overnight Fund - Direct Growth Plan	Nippon India Overnight Fund - Direct Growth Plan	Nippon India Overnight Fund - Direct Growth Plan
Number of shares of current investment made in body corporate	[shares] 0	[shares] 2,19,641	[shares] 0	[shares] 12,59,895

**Details of current investments [Table]**

..(5)

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

Classification of current investments [Axis]	CurrInv9	CurrInv10	CurrInv11	CurrInv12
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	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	Quoted	Quoted	Quoted	Quoted
Current investments	469	25,787	10,797	18,440
Basis of valuation of current investments	Measured at fair value through profit and loss	Measured at fair value through profit and loss	Measured at fair value through profit and loss	Measured at fair value through profit and loss
Name of body corporate in whom investment has been made	Axis Liquid Fund Direct - Growth	Aditya Birla Sunlife Money Manager Fund Direct Plan - Growth	ICICI Prudential Money Market Fund - Direct Plan - Growth	Nippon India Money Market Fund -Direct Growth Plan
Number of shares of current investment made in body corporate	[shares] 20,512	[shares] 89,79,785	[shares] 36,56,678	[shares] 5,72,534

**Details of current investments [Table]**

..(6)

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

Classification of current investments [Axis]	CurrInv13	CurrInv14	CurrInv15	CurrInv16
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	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	Quoted	Quoted	Quoted	Quoted
Current investments	14,648	15,964	22,180	22,001
Basis of valuation of current investments	Measured at fair value through profit and loss	Measured at fair value through profit and loss	Measured at fair value through profit and loss	Measured at fair value through profit and loss
Name of body corporate in whom investment has been made	SBI Savings Fund - Direct Plan - Growth	HDFC Money Market Fund - Direct Growth	UTI Money Market Fund - Direct Plan - Growth	Kotak Money Market Fund - Direct Plan - Growth
Number of shares of current investment made in body corporate	[shares] 4,28,34,266	[shares] 3,56,825	[shares] 9,26,032	[shares] 6,31,534

**Details of current investments [Table]**

..(7)

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

Classification of current investments [Axis]	CurrInv17
	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
Class of current investments	Current investments
Nature of current investments	Quoted
Current investments	2,778
Basis of valuation of current investments	Measured at fair value through profit and loss
Name of body corporate in whom investment has been made	HDFC Overnight Fund - Direct Growth Option
Number of shares of current investment made in body corporate	[shares] 90,833

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

	31/03/2021	31/03/2020
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	0	0
Market value of quoted current investments	0	0
Aggregate amount of unquoted current investments	1,33,064	7,356
Aggregate provision for diminution in value of current investments	0	0

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

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

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	-8,389	-24,615
Net cash flows from (used in) operating activities	-8,389	-24,615
Net cash flows from (used in) investing activities, continuing operations	-11,163	-2,29,816
Net cash flows from (used in) investing activities	-11,163	-2,29,816
Net cash flows from (used in) financing activities, continuing operations	-990	2,43,265
Net cash flows from (used in) financing activities	-990	2,43,265

**[400100] Notes - Equity share capital****Disclosure of shareholding more than five per cent in company [Table]**

..(1)

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

<b>Classes of equity share capital [Axis]</b>	<b>Equity shares 1 [Member]</b>			
<b>Name of shareholder [Axis]</b>	<b>Name of shareholder [Member]</b>		<b>Shareholder 1 [Member]</b>	
	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Type of share	Equity Share	Equity Share	Equity Share	Equity Share
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 Share	Equity Share	Equity Share	Equity Share
Name of shareholder			Bhavish Aggarwal	Bhavish Aggarwal
Permanent account number of shareholder			AGPPA8363D	AGPPA8363D
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company			[shares] 16,96,307	[shares] 16,96,307
Percentage of shareholding in company			56.00%	56.00%

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

..(2)

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

<b>Classes of equity share capital [Axis]</b>	<b>Equity shares 1 [Member]</b>			
<b>Name of shareholder [Axis]</b>	<b>Shareholder 2 [Member]</b>		<b>Shareholder 3 [Member]</b>	
	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Type of share	Equity Share	Equity Share	Equity Share	Equity Share
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 Share	Equity Share	Equity Share	Equity Share
Name of shareholder	Ankit Bhati	Ankit Bhati	Vanguard World Fund	Vanguard World Fund
Permanent account number of shareholder	BCKPB8883M	BCKPB8883M		
Country of incorporation or residence of shareholder	INDIA	INDIA	UNITED STATES	UNITED STATES
Number of shares held in company	[shares] 7,62,385	[shares] 7,62,385	[shares] 1,66,185	[shares] 1,66,185
Percentage of shareholding in company	25.00%	25.00%	6.00%	6.00%

## 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]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity Share
Number of shares authorised	[shares] 48,18,032	[shares] 48,18,032		[shares] 48,18,032
Value of shares authorised	481.8	481.8		481.8
Number of shares issued	[shares] 30,15,982	[shares] 30,15,982		[shares] 30,15,982
Value of shares issued	301.6	301.6		301.6
Number of shares subscribed and fully paid	[shares] 30,15,982	[shares] 30,15,982		[shares] 30,15,982
Value of shares subscribed and fully paid	301.6	301.6		301.6
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0		[shares] 0
Value of shares subscribed but not fully paid	0	0		0
Total number of shares subscribed	[shares] 30,15,982	[shares] 30,15,982		[shares] 30,15,982
Total value of shares subscribed	301.6	301.6		301.6
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 30,15,982	[shares] 30,15,982		[shares] 30,15,982
Value of shares called	301.6	301.6		301.6
Value of shares paid-up	301.6	301.6		301.6
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 5,78,425		[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in shares based payment transactions	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 36,670		[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 6,15,095		[shares] 0
Decrease in number of shares during period [Abstract]				
Number of shares bought back or treasury shares	[shares] 0	[shares] 0		[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0		[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 6,15,095		[shares] 0
Number of shares outstanding at end of period	[shares] 30,15,982	[shares] 30,15,982	[shares] 24,00,887	[shares] 30,15,982

Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	0	0		0
Amount of rights issue during period	0	57.84		0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other private placement issue during period	0	0		0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other preferential allotment issue during period	0	0		0
Amount of share based payment transactions during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Amount of shares issued under employee stock option plan	0	3.67		0
Amount of other issue arising out of conversion of securities during period	0	0		0
Total aggregate amount of increase in equity share capital during period	0	61.51		0
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0	0		0
Other decrease in amount of shares	0	0		0
Total decrease in equity share capital during period	0	0		0
Total increase (decrease) in share capital	0	61.51		0
Equity share capital at end of period	301.6	301.6	240.09	301.6
Rights preferences and restrictions attaching to class of share capital				Textual information (22) [See below]
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0		[shares] 0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, interest accrued	0	0		
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		
Type of share				Equity Share



## 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]	
	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Equity Share	
Number of shares authorised	[shares] 48,18,032	
Value of shares authorised	481.8	
Number of shares issued	[shares] 30,15,982	
Value of shares issued	301.6	
Number of shares subscribed and fully paid	[shares] 30,15,982	
Value of shares subscribed and fully paid	301.6	
Number of shares subscribed but not fully paid	[shares] 0	
Value of shares subscribed but not fully paid	0	
Total number of shares subscribed	[shares] 30,15,982	
Total value of shares subscribed	301.6	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 30,15,982	
Value of shares called	301.6	
Value of shares paid-up	301.6	
Par value per share	[INR/shares] 10	
Amount per share called in case shares not fully called	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in public offering	[shares] 0	
Number of shares issued as bonus shares	[shares] 0	
Number of shares issued as rights	[shares] 5,78,425	
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued in other private placement	[shares] 0	
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued as other preferential allotment	[shares] 0	
Number of shares issued in shares based payment transactions	[shares] 0	
Number of shares issued under scheme of amalgamation	[shares] 0	
Number of other issues of shares	[shares] 0	
Number of shares issued under employee stock option plan	[shares] 36,670	
Number of other issue of shares arising out of conversion of securities	[shares] 0	
Total aggregate number of shares issued during period	[shares] 6,15,095	
Decrease in number of shares during period [Abstract]		
Number of shares bought back or treasury shares	[shares] 0	
Other decrease in number of shares	[shares] 0	
Total decrease in number of shares during period	[shares] 0	
Total increase (decrease) in number of shares outstanding	[shares] 6,15,095	
Number of shares outstanding at end of period	[shares] 30,15,982	[shares] 24,00,887
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Increase in equity share capital during period [Abstract]		
Amount of public issue during period	0	
Amount of bonus issue during period	0	
Amount of rights issue during period	57.84	
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	
Amount of other private placement issue during period	0	
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	
Amount of other preferential allotment issue during period	0	
Amount of share based payment transactions during period	0	
Amount of issue under scheme of amalgamation during period	0	
Amount of other issues during period	0	
Amount of shares issued under employee stock option plan	3.67	
Amount of other issue arising out of conversion of securities during period	0	
Total aggregate amount of increase in equity share capital during period	61.51	
Decrease in equity share capital during period [Abstract]		

Decrease in amount of treasury shares or shares bought back	0	
Other decrease in amount of shares	0	
Total decrease in equity share capital during period	0	
Total increase (decrease) in share capital	61.51	
Equity share capital at end of period	301.6	240.09
Rights preferences and restrictions attaching to class of share capital	Textual information (23) [See below]	
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	
Type of share	Equity Share	

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of notes on equity share capital explanatory [TextBlock]	Textual information (24) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether money raised from public offering during year	No	No
Amount raised from public offering during year	0	0
Amount utilised towards specified purposes for public offering	0	0
Amount remaining unutilised received in respect of public offering	0	0

## Textual information (22)

### Rights preferences and restrictions attaching to class of share capital

The Company has a single class of equity shares. Accordingly, all equity shares rank equally with regard to dividends and share in the Company's residual assets. The equity shares are entitled to receive dividend as declared from time to time. The voting rights of an equity shareholder on a poll (not on show of hands) are in proportion to its share of the paid-up equity capital of the Company. Voting rights cannot be exercised in respect of shares on which any call or other sums presently payable have not been paid. On winding up of the Company, the holders of equity shares will be entitled to receive the residual assets of the Company, remaining after distribution of all preferential amounts in proportion to the number of equity shares held.

## Textual information (23)

### Rights preferences and restrictions attaching to class of share capital

The Company has a single class of equity shares. Accordingly, all equity shares rank equally with regard to dividends and share in the Company's residual assets. The equity shares are entitled to receive dividend as declared from time to time. The voting rights of an equity shareholder on a poll (not on show of hands) are in proportion to its share of the paid-up equity capital of the Company. Voting rights cannot be exercised in respect of shares on which any call or other sums presently payable have not been paid. On winding up of the Company, the holders of equity shares will be entitled to receive the residual assets of the Company, remaining after distribution of all preferential amounts in proportion to the number of equity shares held.

## Textual information (24)

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

	As at March 31, 2021	As at March 31, 2020
.	.	.
Share capital	.	.
.	.	.
Authorised	.	.
4,818,032 (March 31, 2020: 4,818,032) equity shares of Rs. 10 each	482	482
15,080,601 (March 31, 2020: 15,080,601) 0.001% Compulsory Convertible Cumulative Preference Shares of Rs. 10 each	.	.
.	1,508	1,508
2,786,400 (March 31, 2020: 2,786,400) 0.001% Compulsory Convertible Cumulative Preference Shares of Rs. 20,000 each	.	.
.	5,57,280	5,57,280
.	5,59,270	5,59,270
.	.	.
Issued, subscribed and paid-up	.	.
3,015,982 (March 31, 2020: 3,015,982) equity shares of Rs. 10 each, fully paid-up	302	302
15,076,858 (March 31, 2020: 15,076,858) 0.001% Compulsory Convertible Cumulative Preference Shares of Rs. 10 each	1,508	1,508
2,786,400 (March 31, 2020: 2,786,400) 0.001% Compulsory Convertible Cumulative Preference Shares of Rs. 20,000 each	5,57,280	5,57,280

.	5,59,090	5,59,090
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## a) Reconciliation of shares outstanding at the beginning and at the end of the year

.	As at March 31, 2021	.	As at March 31, 2020	.
.	Number of shares	Amount	Number of shares	Amount
Equity shares of Rs. 10 each, fully paid-up	.	.	.	.
At the beginning of the year	30,15,982	302	24,00,887	240
Issued during the year	-	-	6,15,095	62
At the end of the year	30,15,982	302	30,15,982	302
.	.	.	.	.
0.001% Compulsory Convertible Cumulative Preference shares of Rs. 10 each, fully paid-up	.	.	.	.
At the beginning of the year	1,50,76,858	1,508	1,38,56,375	1,386
Issued during the year	-	-	12,20,483	122
At the end of the year	1,50,76,858	1,508	1,50,76,858	1,508
.	.	.	.	.
0.001% Compulsory Convertible Cumulative Preference shares of Rs. 20,000 each, fully paid-up	.	.	.	.
At the beginning of the year	27,86,400	5,57,280	27,86,400	5,57,280
Changes during the year	-	-	-	-
At the end of the year	27,86,400	5,57,280	27,86,400	5,57,280

## (b) Rights, preference and restrictions attached to:

## (i) Equity shares of Rs. 10 each

The Company has a single class of equity shares. Accordingly, all equity shares rank equally with regard to dividends and share in the Company's residual assets. The equity shares are entitled to receive dividend as declared from time to time. The voting rights of an equity shareholder on a poll (not on show of hands) are in proportion to its share of the paid-up equity capital of the Company. Voting rights cannot be exercised in respect of shares on which any call or other sums presently payable have not been paid.

On winding up of the Company, the holders of equity shares will be entitled to receive the residual assets of the Company, remaining after distribution of all preferential amounts in proportion to the number of equity shares held.

## (ii) Compulsory Convertible Cumulative Preference Shares of Rs. 10 each

These preference shares carry a cumulative dividend of 0.001% per annum. If the holder of equity shares are paid dividend in excess of 0.001%, the holder of preference shares shall be entitled to dividend at such higher rate on an as if converted basis. The preference shareholders shall be entitled to voting rights on pro-rata basis with the equity share of the Company on as if converted basis. The dividend however shall be payable, only in the event the Board of Directors declare any dividend for the relevant year.

## (iii) Compulsory Convertible Cumulative Preference Shares of Rs. 20,000 each

These preference shares carry a cumulative dividend of 0.001% per annum. If the holders of equity shares are paid dividend in excess of 0.001%, the holder of preference shares shall be entitled to dividend as such higher rate on as if converted basis. The preference shareholders shall be entitled to voting rights on prorata basis with the equity shares of the Company on as if converted basis. The dividend however shall be payable, only in the event the Board of Directors declare any dividend for the relevant year.

## (iv) Conversion of Compulsory Convertible Cumulative Preference Shares (CCPS) of Rs. 10 and Rs. 20,000 each

A holder of CCPS may, at any time, prior to the expiry of 20 (twenty) years from the date of issuance of CCPS, issue a notice to the Company for conversion into equity shares, subject to adjustments for stock dividends, splits, anti-dilution provisions and other similar events. Upon receipt of such notice, the Company shall be under an obligation to convert such CCPS to equity shares in a 1:1 ratio, except for 810 CCPS of Rs. 10 each for which it shall be under an obligation to convert to equity shares in a 1:1.167 ratio and for 1,293,840 CCPS of Rs. 10 each for which it shall be under an obligation to convert to equity shares in a 1:1.69 ratio. The CCPS shall be converted in the above ratio at any time at the option of the holders of the CCPS; or expiry of 20 (twenty) years from the date of issuance of the CCPS.

## (v) Compound financial instruments

The Company has issued CCPS to its investors under various rounds of funding. These preference shares are convertible into equity shares of the Company and carry several rights and obligations including, but not limited to, anti-dilution and down-round protective rights. Accordingly, under the terms of the agreement, in the event that the Company offers any shares to a new investor at a price less than their respective issue price, then the conversion price/ ratio of the CCPS would be adjusted to compensate the existing shareholders for the dilution suffered. This down-round protection has been separated from the host preference shares and has been recognized as a derivative liability. This financial liability is measured at FVTPL in the financial statements (March 31, 2021 - Nil, March 31, 2020 - Rs. 484 Lakhs)

## (vi) Fair value of shareholders call option rights

Certain shareholders of the Company are entitled to additional equity shares to prevent dilution beyond agreed percentages of equity shareholding. These shares have been valued and recorded through the statement of profit and loss in the period in which such entitlement arises (March 31, 2021 - Rs. Nil, March 31, 2020 - Rs. 37,628 Lakhs).

## (vii) Share based payments

Terms attached to stock options granted to employees are described in Note 36 on 'Employee's share-based payment plan.

## (c) Details of shareholders holding more than 5% of shares

	As at March 31, 2021		As at March 31, 2020	
	Number of shares	% holding in class	Number of shares	% holding in class
Equity shares of Rs. 10 each, fully paid-up	.	.	.	.
Mr. Bhavish Aggarwal	16,96,307	56%	16,96,307	56%
Mr. Ankit Bhati	7,62,385	25%	7,62,385	25%
Vanguard World Fund	1,66,185	6%	1,66,185	6%
.	.	.	.	.
0.001% Compulsory Convertible Cumulative Preference shares of Rs. 10 each, fully paid-up	.	.	.	.
SIMI Pacific Pte Ltd.	47,98,090	32%	47,98,090	32%
Copper Technology Pte Limited	19,08,143	13%	19,08,143	13%
Hyundai Motor Company	8,04,592	5%	8,04,592	5%
FO Mauritius I Ltd	6,67,081	4%	6,67,081	4%
.	.	.	.	.
0.001% Compulsory Convertible Cumulative Preference shares of Rs. 20,000 each, fully paid-up	.	.	.	.
Tiger Global Six India II Holdings	11,55,506	41%	11,55,506	41%
Matrix Partners India Investment Holdings II LLC	7,76,720	28%	7,76,720	28%
Lazarus Holdings Pte Ltd.	6,96,490	25%	6,96,490	25%
Steadview Capital Mauritius Ltd.	1,57,684	6%	1,57,684	6%

## (d) Equity shares reserved for issue under options

.	As at March 31, 2021	.	As at March 31, 2020	.
.	Number of shares	Amount*	Number of shares	Amount*
For 0.001% CCPS of Rs. 10 each	1,59,70,134	1,597	1,59,70,134	1,597
For 0.001% CCPS of Rs. 20,000 each	27,86,400	5,57,280	27,86,400	5,57,280
Under employee stock option plan, equity shares of Rs. 10 each	3,34,372	33	3,60,598	36

\*Amounts calculated at face value per share

## (e) Preference shares reserved for issue under options

.	As at March 31, 2021	.	As at March 31, 2020	.
.	Number of shares	Fair value	Number of shares	Fair value
Shares to be issued pursuant to acquisition of Piesces eServices Private Limited	5,959	806	5,959	806

The aforesaid number of shares has been arrived based on fair valuation of share of the Company on the date of acquisition

(f) Aggregate number of shares issued for consideration other than cash during the period of five years immediately preceding the reporting date:

(i) 44,593 0.001% CCPS of Rs. 10 each issued to shareholders of Birds Eye System Private Limited as part of remaining consideration as per share purchase agreement.

(ii) 63,612 0.001% CCPS of Rs. 10 each issued to shareholders of Birds Eye System Private Limited to acquire 1,865 equity shares and 18,286 CCPS of Birds Eye System Private Limited.

(iii) 20,756 0.001% CCPS of Rs. 10 issued each to shareholders of Piesces eServices Private Limited to acquire 20,132,581 equity shares of Piesces eServices Private Limited.

(iv) Bonus shares issued in the ratio of 1:134 utilising securities premium.

## 14B Other equity

.	As at March 31, 2021	As at March 31, 2020
---	-------------------------	-------------------------

14B Other equity	.	.
.	.	.
(a) Compulsory convertible cumulative preference shares	.	.
Balance at the beginning of the year	6,68,320	6,68,198
Issued during the year	-	122
Balance at the end of the year	6,68,320	6,68,320
.	.	.
(b) Other components of equity	.	.
Balance at the beginning of the year	1,13,534	83,023
Promoter contribution (salary waiver)	794	-
CCPS - Derivative component (Refer Note 14A(b)(v))	-	(335)
Shares to be issued pursuant to call option rights (Refer Note 14A(b)(vi))	-	37,628
Shares option to be issued on account of business combination.	-	(753)
Issue of preference shares	-	(6,029)
Balance at the end of the year	1,14,328	1,13,534
.	.	.
Securities premium	.	.
Balance at the beginning of the year	11,65,375	9,09,148
Issue of equity shares (Refer Note 14A)	-	1,781



Share issue expenses	-	(1,338)
Issue of preference shares	-	2,55,784
Balance at the end of the year	11,65,375	11,65,375
.	.	.
(d) Employee share based payment reserve	.	.
Balance at the beginning of the year	19,691	17,787
Share based payments (Refer Note 36)	4,190	2,932
Issue of equity shares (Refer Note 14A)	-	(1,781)
Shares option issued on account of business combination	-	753
Balance at the end of the year	23,881	19,691
.	.	.
(e) Retained earnings	.	.
Balance at the beginning of the year	(14,24,073)	(12,52,144)
(Loss) for the year	(1,32,608)	(1,71,462)
Reclassification of financial assets [Refer Note 7(c)]	6,795	-
Other comprehensive (loss)	(516)	(467)
Balance at the end of the year	(15,50,402)	(14,24,073)
.	.	.

(f) Equity instrument through other comprehensive income (net change in fair value)	.	.
Balance at the beginning of the year	34,116	-
Reclassification of financial assets [Refer Note 7(c)]	(6,795)	-
Other comprehensive income	2,685	34,116
Balance at the end of the year	30,006	34,116
(g) Remeasurement of defined benefit liability	.	.
Balance at the beginning of the year	-	(16)
Other comprehensive income	(516)	(467)
Transferred to retained earnings	516	483
Balance at the end of the year	-	-
Total other equity	4,51,508	5,76,963

### [400300] Notes - Borrowings

#### Classification of borrowings [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Term loans from banks [Member]		Rupee term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	1,288	0	(A) 1,288	0

#### Footnotes

(A) Term loan from bank carries floating interest rate (presently 7.80% per annum) and is repayable in 48 equal monthly instalments from the following month of the date of first disbursement. The loan is secured by way of an exclusive charge on movable fixed assets of the Company (past, present and future) and cash margin of 20% in the form of fixed deposits with bank for the entire tenure of the loan.

**[612700] Notes - Income taxes**

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

	<b>01/04/2020 to 31/03/2021</b>
Disclosure of income tax [TextBlock]	Textual information (25) [See below]

**Textual information (25)****Disclosure of income tax [Text Block]**

## 29. Unrecognised deferred tax asset (net)

	As at March 31, 2021	As at March 31, 2020
.		
The Company has the following unrecognised deferred tax assets:	.	.
Carry forward business losses and unabsorbed depreciation	3,80,790	3,83,953
Impact of difference between tax depreciation and depreciation charged for the financial reporting	11,656	9,288
Allowance for financial and other assets	84,914	4,477
Provision for employee benefits	564	-
.	4,77,924	3,97,718

The Company has significant unabsorbed depreciation and carry forward losses. No deferred tax asset has been recognised at the year end as there is no reasonable certainty that sufficient future taxable income will be available against such deferred tax asset can be realised.

In view of accumulated losses, there are no current tax expenses arising during the year ended March 31, 2021 and March 31, 2020. Accordingly, the disclosure of reconciliation of tax expense with accounting profit/(loss) multiplied by statutory income tax rate is not required.

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

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No
Assets arising from exploration for and evaluation of mineral resources	0	0
Liabilities arising from exploration for and evaluation of mineral resources	0	0
Income arising from exploration for and evaluation of mineral resources	0	0
Expense arising from exploration for and evaluation of mineral resources	0	0
Cash flows from (used in) exploration for and evaluation of mineral resources, classified as operating activities	0	0
Cash flows from (used in) exploration for and evaluation of mineral resources, classified as investing activities	0	0

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

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0

**[401100] Notes - Subclassification and notes on liabilities and assets****Other 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]	Others1		Others2	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	13,739	11,032	1,188	1,286
Other non-current financial assets, others [Abstract]				
Other non-current financial assets, others [Line items]				
Description other non-current financial assets, others	Receivable from related parties	Share application money pending allotment	Bank deposits due to mature after 12 months from the reporting date	Bank deposits due to mature after 12 months from the reporting date
Other non-current financial assets, others	13,739	11,032	1,188	1,286

**Other non-current financial assets, others [Table]**

..(2)

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

Classification of other non-current financial assets others [Axis]	Others3	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	395	0
Other non-current financial assets, others [Abstract]		
Other non-current financial assets, others [Line items]		
Description other non-current financial assets, others	Interest accrued on loan given to related parties	Interest accrued on loan given to related parties
Other non-current financial assets, others	395	0

**Other current financial liabilities, others [Table]**

..(1)

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

Other current financial liabilities, others [Axis]	Others1		Others2	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	709	182	14,843	14,272
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Financial Guarantee Liability	Financial Guarantee Liability	Trade deposits	Trade deposits
Other current financial liabilities, others	709	182	14,843	14,272

**Other current financial liabilities, others [Table]**

..(2)

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

Other current financial liabilities, others [Axis]	Others3		Others4	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	2,159	4,566	1,163	287
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Salaries and Bonue Payable	Salaries and Bonue Payable	Creditors for capital goods	Creditors for capital goods
Other current financial liabilities, others	2,159	4,566	1,163	287

**Other current financial liabilities, others [Table]**

..(3)

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

Other current financial liabilities, others [Axis]	Others5		Others6	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	467	0	368	29
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Payable to a related party	Payable to a related party	Others	Others
Other current financial liabilities, others	467	0	368	29

**Other current financial liabilities, others [Table]**

..(4)

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

Other current financial liabilities, others [Axis]	Others7		Others8	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	1,555	4,481	2,004	0
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Lease liabilities	Lease liabilities	Current maturities of long-term borrowings	Current maturities of long-term borrowings
Other current financial liabilities, others	1,555	4,481	2,004	0

**Details of advances [Table]**

..(1)

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

Classification based on current non-current [Axis]	Current [Member]	
Classification of advances [Axis]	Advances value be received [Member]	
Classification of assets based on security [Axis]	Secured considered good [Member]	
	31/03/2021	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of notes on advances [Abstract]		
Disclosure of advances [Abstract]		
Disclosure of advances [Line items]		
Advances	3,148	2,107
Details of advance due by directors other officers or others [Abstract]		
Advance due by directors	0	0
Advance due by other officers	0	0
Advance due by others	0	0
Total advance due by directors other officers or others	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
Advance due by private companies in which any director is director	0	0
Advance due by private companies in which any director is member	0	0
Total advance due by firms or companies in which any director is partner or director	0	0

**Disclosure of breakup of provisions [Table]**

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
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	869	554	268	405
Provision leave encashment			476	651
Total provisions for employee benefits	869	554	744	1,056
CSR expenditure provision	0	0	0	0
Total provisions	869	554	744	1,056

**Other current assets others [Table]**

..(1)

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

Other current assets others [Axis]	Others	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Other current assets notes [Abstract]		
Other current assets [Abstract]		
Other current assets, others	198	116
Other current assets others [Abstract]		
Other current assets others [Line items]		
Description of other current assets others	Unbilled Revenue	Unbilled Revenue
Other current assets, others	198	116

**Details of loans [Table]**

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
	Security deposits [Member]		Loans given subsidiaries [Member]	
Classification of loans [Axis]	Security deposits [Member]		Loans given subsidiaries [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	918	515	1,29,181	80,207
Allowance for bad and doubtful loans	0	0	1,21,779	80,192
Total loans	918	515	7,402	15
Details of loans to related parties	Refer Information	Refer Information	Refer Information	Refer Information
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Loans due by others	918	515	7,402	15
Total loans due by directors, other officers or others	918	515	7,402	15
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

**Details of loans [Table]**

..(2)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of loans [Axis]	Security deposits [Member]			
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Doubtful [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	484	2,958	1,194	1,091
Allowance for bad and doubtful loans	0	0	1,194	1,091
Total loans	484	2,958	0	0
Details of loans to related parties	Refer Textual Information	Refer Textual Information	Refer Textual Information	Refer Textual Information
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Loans due by others	484	2,958	0	0
Total loans due by directors, other officers or others	484	2,958	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

**Other non-current assets, others [Table]**

..(1)

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

Other non-current assets, others [Axis]	Others	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current assets notes [Abstract]		
Other non-current assets [Abstract]		
Other non-current assets, others	5,711	8,777
Other non-current assets, others [Abstract]		
Other non-current assets, others [Line items]		
Description of other non-current assets, others	Summation of Tax Deducted at Source, Tax Paid under Protest, Balance with Government Authorities and Prepaid expenses	Summation of Tax Deducted at Source, Tax Paid under Protest, Balance with Government Authorities and Prepaid expenses
Other non-current assets, others	5,711	8,777

**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]	Others1	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	33,467	1,048
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	33,467	1,048



**Other current liabilities, others [Table]**

..(1)

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

Other current liabilities, others [Axis]	Others1	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current liabilities notes [Abstract]		
Other current liabilities [Abstract]		
Other current liabilities, others	16	63
Other current liabilities, others [Abstract]		
Other current liabilities, others [Line items]		
Description of other current liabilities, others	Contract liabilities	Contract liabilities
Other current liabilities, others	16	63

**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 [Member]		Unsecured considered good [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
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	18,469	16,333	8,834	7,152
Allowance for bad and doubtful debts	9,635	9,181	0	0
Total trade receivables	8,834	7,152	8,834	7,152
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Trade receivables due by others			8,834	7,152
Total trade receivables due by directors, other officers or others			8,834	7,152
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
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]	
Classification of assets based on security [Axis]	Doubtful [Member]	
	31/03/2021	31/03/2020
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	9,635	9,181
Allowance for bad and doubtful debts	9,635	9,181
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 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

**Other current financial assets others [Table]**

..(1)

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

Other current financial assets others [Axis]	Others1		Others2	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	0	70	794	6,628
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Finance receivable	lease	Interest accrued on fixed deposits	Interest accrued on fixed deposits
Other current financial assets others	0	70	794	6,628

**Other current financial assets others [Table]**

..(2)

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

Other current financial assets others [Axis]	Others3		Others4	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	77	249	0	0
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Others, unsecured financial assets - considered good	Others, unsecured financial assets - considered good	Others, unsecured financial assets - credit impaired	Others, unsecured financial assets - credit impaired
Other current financial assets others	77	249	0	0

**Other current financial assets others [Table]**

..(3)

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

Other current financial assets others [Axis]	Others5		Others6	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	25,064	26,429	0	0
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Related parties, unsecured, considered good - Receivable from related parties	Related parties, unsecured, considered good - Receivable from related parties	Related parties, unsecured, considered good - Interest accrued on loan given to related parties	Related parties, unsecured, considered good - Interest accrued on loan given to related parties
Other current financial assets others	25,064	26,429	0	0

**Classification of inventories [Table]**

..(1)

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

Classification of inventories [Axis]	Company inventories [Member]	
	31/03/2021	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Classification of inventories [Abstract]		
Classification of inventories [Line items]		
Inventories	0	0

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

	<b>01/04/2020 to 31/03/2021</b>	<b>31/03/2020</b>
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Disclosure of notes on loans explanatory [TextBlock]	Textual information (26) [See below]	
Total other non-current financial assets	15,322	12,318
Advances, non-current	0	0
Total other non-current assets	5,711	8,777
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	0	20,468
Other balances with banks	3,889	3,960
Total balance with banks	3,889	24,428
Cash on hand	0	3
Total cash and cash equivalents	3,889	24,431
Bank balance other than cash and cash equivalents	42,637	2,21,909
Total cash and bank balances	46,526	2,46,340
Balances held with banks to extent held as margin money	0	0
Balances held with banks to extent held against other commitments	0	0
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
Unbilled revenue	0	0
Total other current financial assets	25,935	33,376
Advances, current	3,148	2,107
Total other current assets	3,346	2,223
Total other non-current financial liabilities	33,467	1,048
Total other non-current liabilities	0	0
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
Derivative liabilities	0	484
Total other current financial liabilities	23,268	24,301
Revenue received in advance	0	0
Advance received from customers	808	683
Total other advance	808	683
Taxes payable other tax	3,759	2,373
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	3,759	2,373
Total other current liabilities	4,583	3,119

## Textual information (26)

**Disclosure of notes on loans explanatory [Text Block]**

8 (a) (a) The details of loans to subsidiaries given for the purpose of working capital requirement are as below:

Name of the subsidiary	Rate of interest <sup>^</sup>	Due date of repayment	March 31, 2021	.	March 31, 2020	.
.	.	.	Gross	Allowance	Gross	Allowance
Pisces eServices Private Limited (Pisces)	10% p.a.*	June 30, 2021*	80,192	80,192	80,192	80,192
Pisces eServices Private Limited (Pisces)	12.75% p.a.	April 3, 2023	7,402	-	-	-
OLA Fleet Technologies Private Limited (OFT)	12.75% p.a.	April 1, 2023	41,587	41,587	-	-
OLA Skilling Private Limited	10% p.a.	On demand	-	-	15	-
<b>Total</b>	.	.	<b>129,181</b>	<b>121,779</b>	<b>80,207</b>	<b>80,192</b>

Compounded annually

\*Interest for the year ended March 31, 2021 have been waived by the Company to support operations of the subsidiary. As per legal opinion obtained by the Company, the same is in compliance with section 186 of the Companies Act 2013, as the yield earned over the tenure is more than minimum yield determined under section 186 of the Act. Further, the Company plans to extend due dates for repayment of this loan.

Allowance for loan to Pisces has been made in respect of portion of loan which was fully utilised in the past where there is increase in credit risk. Allowance for loan to OFT has been made for full value of the loan considering increase in credit risk arising from financial position of this subsidiary.

**[401200] Notes - Additional disclosures on balance sheet**

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

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>	<b>31/03/2019</b>
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (27) [See below]		
Additional balance sheet notes [Abstract]			
Contingent liabilities and commitments [Abstract]			
Classification of contingent liabilities [Abstract]			
Guarantees	63,417	51,000	
Other money for which company is contingently liable	1,38,469	14,609	
Total contingent liabilities	2,01,886	65,609	
Classification of commitments [Abstract]			
Other commitments	2,904	228	
Total commitments	2,904	228	
Nature of other commitments	Capital commitments	Capital commitments	
Total contingent liabilities and commitments	2,04,790	65,837	
Details regarding dividends [Abstract]			
Amount of dividends proposed to be distributed to equity shareholders	0	0	
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0	
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0	
Percentage of proposed dividend	0.00%	0.00%	
Details of share capital held by foreign companies [Abstract]			
Percentage of share capital held by foreign company	0.00%	0.00%	
Value of share capital held by foreign company	0	0	
Percentage of paid-up capital held by foreign holding company and or with its subsidiaries	0.00%	0.00%	
Value of paid-up capital held by foreign holding company and or with its subsidiaries	0	0	
Details of deposits [Abstract]			
Deposits accepted or renewed during period	0	0	
Deposits matured and claimed but not paid during period	0	0	
Deposits matured and claimed but not paid	0	0	
Deposits matured but not claimed	0	0	
Interest on deposits accrued and due but not paid	0	0	
Disclosure of equity share warrants [Abstract]			
Changes in equity share warrants during period [Abstract]			
Additions to equity share warrants during period	0	0	
Deductions in equity share warrants during period	0	0	
Total changes in equity share warrants during period	0	0	
Equity share warrants at end of period	0	0	0
Breakup of equity share warrants [Abstract]			
Equity share warrants for existing members	0	0	
Equity share warrants for others	0	0	
Total equity share warrants	0	0	0
Details of share application money received and paid [Abstract]			
Share application money received during year	0	0	
Share application money paid during year	0	0	
Amount of share application money received back during year	0	0	
Amount of share application money repaid returned back during year	0	0	
Number of person share application money paid during year	0	0	
Number of person share application money received during year	0	0	
Number of person share application money paid as at end of year	0	0	
Number of person share application money received as at end of year	0	0	
Share application money received and due for refund	0	0	
Details regarding cost records and cost audit[Abstract]			
Details regarding cost records [Abstract]			
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No	
Details regarding cost audit [Abstract]			
Whether audit of cost records of company has been mandated under Rules specified in SN 1	No	No	

Net worth of company	4,51,810	5,77,265	
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	1,80,737	2,26,470	
Investment in government companies	0	0	
Amount due for transfer to investor education and protection fund (IEPF)	0	0	
Gross value of transactions with related parties	0	0	
Number of warrants converted into equity shares during period	0	0	
Number of warrants converted into preference shares during period	0	0	
Number of warrants converted into debentures during period	0	0	
Number of warrants issued during period (in foreign currency)	0	0	
Number of warrants issued during period (INR)	0	0	

## Textual information (27)

## Disclosure of additional balance sheet notes explanatory [Text Block]

## 37. Contingent liabilities and commitments

	As at March 31, 2021	As at March 31, 2020
.		
(a) Contingent liabilities	.	.
.	.	.
Claims against the Company not acknowledged as debt <sup>^*</sup>	.	.
- TDS demands, under appeal	11,460	11,460
- Goods and Services Tax (GST) / Service tax demands, under appeal	3,288	3,149
- Goods and Services Tax (GST) / Service tax show cause notices	1,23,721	-
.	.	.
Financial guarantee towards borrowings of subsidiary <sup>**</sup>	63,417	51,000
.	2,01,886	65,609

The demand/notices for Goods and Services Tax (GST) / Service tax as included above relates to claim of differential tax by the authorities considering the output tax was paid on abated value and input tax credit were availed by the Company, demand of service tax on incentives paid to driver partners, sale of shares on acquisition, etc.

In case these matters are settled against the Company, then the Company may also be liable for similar amounts for the period subsequent to those covered in notices/demands and for interest thereon, which is not included above.

\*The Company is contesting these demands and the management, based on tax advise, believes that its position will likely be upheld in the appellate process. No expense has been accrued in these standalone financial statements for these demands raised. The management believes that the ultimate outcome of these proceedings will not have a material adverse effect on the Company's financial position and results of operations. The Company does not expect any reimbursements in respect of the above contingent liabilities.

\*\*Amount disclosed relates to aggregate financial guarantee committed by the Company. The guarantee is against loan outstanding as at year end of Rs. 67,933 Lakhs (March 31, 2020 - Rs. 88,803 Lakhs).

In addition, the Company is subject to legal proceedings and claims, which have arisen in the ordinary course of business. The Company's management reasonably does not expect that these legal actions, when ultimately concluded and determined, will have any material effect on the Company's results of operations or financial condition.



## (b) Commitments

Estimated amount of contracts executed on capital accounts and not provided for (net of advances) is Rs. 2,904 Lakhs (March 31, 2020 - Rs.228 Lakhs).

**[611800] Notes - Revenue**

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

	<b>01/04/2020 to 31/03/2021</b>
Disclosure of revenue [TextBlock]	As per Significant Accounting Policies

**[612400] Notes - Service concession arrangements**

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

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
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

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No
Revenue from construction contracts	0	0
Costs incurred and recognised profits (less recognised losses)	0	0
Advances received for contracts in progress	0	0
Retention for contracts in progress	0	0
Gross amount due from customers for contract work as Assets	0	0
Gross amount due to customers for contract work as liability	0	0
Progress billings	0	0

**[612600] Notes - Employee benefits****Disclosure of defined benefit plans [Table]**

..(1)

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

Defined benefit plans [Axis]	Multi-employer defined benefit plans [Member]	
Defined benefit plans categories [Axis]	Contribution to provident fund	Defined contribution
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of defined benefit plans [Abstract]		
Disclosure of defined benefit plans [Line items]		
Description of type of plan	Contribution to provident fund (Defined contribution); Compensated absences (other short-term employee benefit) & Gratuity (Defined benefit plan):	Contribution to provident fund (Defined contribution); Compensated absences (other short-term employee benefit) & Gratuity (Defined benefit plan):
Description of nature of benefits provided by plan	Textual information (28) [See below]	Textual information (29) [See below]
Surplus (deficit) in plan [Abstract]		
Defined benefit obligation, at present value	1,137	959
Plan assets, at fair value	0	0
Net surplus (deficit) in plan	-1,137	-959
Actuarial assumption of discount rates	4.25%	4.87%

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

..(1)

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

Defined benefit plans [Axis]	Multi-employer defined benefit plans [Member]		
Net defined benefit liability (assets) [Axis]	Present value of defined benefit obligation [Member]		
Defined benefit plans categories [Axis]	Gratuity		
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of net defined benefit liability (assets) [Abstract]			
Disclosure of net defined benefit liability (assets) [Line items]			
Description of type of plan	Gratuity (Defined benefit plan)	Gratuity (Defined benefit plan)	
Changes in net defined benefit liability (assets) [Abstract]			
Current service cost, net defined benefit liability (assets)	179	49	
Interest expense (income), net defined benefit liability (assets)	54	42	
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]			
Loss (gain) on changes in effect of limiting net defined benefit assets to assets ceiling, net defined benefit liability (assets)	136	95	
Total loss (gain) on remeasurement, net defined benefit liability (assets)	136	95	
Contributions to plan, net defined benefit liability (assets) [Abstract]			
Contributions to plan by employer, net defined benefit liability (assets)	459	266	
Total contributions to plan, net defined benefit liability (assets)	459	266	
Increase (decrease) through business combinations and disposals, net defined benefit liability (assets)	24	40	
Increase (decrease) through other changes, net defined benefit liability (assets)	516	467	
Total increase (decrease) in net defined benefit liability (assets)	178	237	
Net defined benefit liability (assets) at end of period	1,137	959	722

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

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of employee benefits [TextBlock]	Textual information (30) [See below]	
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	Yes	Yes
Disclosure of net defined benefit liability (assets) [TextBlock]		

## Textual information (28)

### Description of nature of benefits provided by plan

Employee benefits Contribution to provident fund (Defined contribution): The Company makes contributions, determined as a specified percentage of employee salaries, in respect of employees towards Provident Fund, which is a defined contribution plan. The Company has no obligations other than to make the specified contributions. The contribution are charged to the statement of profit and loss as they accrue. The amount recognised as an expense towards contribution to Provident Fund for the year aggregated to Rs. 918 lakhs (2016 : Rs. 1,050 lakhs).  
Compensated absences (other short-term employee benefit): The Company provides compensated absences facility subject to certain rules. The liability is provided based on the number of days of unutilized leave at each balance sheet date on the basis of current salary. Amount of Rs. 251 lakhs (2016 : Rs. 201 lakhs) has been recognised in the statement of profit and loss on account of provision for compensated absence.  
Gratuity (Defined benefit plan): The Company has a defined benefit gratuity plan as per the Payment of Gratuity Act, 1972 ('Gratuity Act'). Under the Gratuity Act, employee who has completed five years of service is entitled to specific benefit. The level of benefit provided depends on the employee's length of service and salary at retirement/termination age.

## Textual information (29)

### Description of nature of benefits provided by plan

Employee benefits Contribution to provident fund (Defined contribution): The Company makes contributions, determined as a specified percentage of employee salaries, in respect of employees towards Provident Fund, which is a defined contribution plan. The Company has no obligations other than to make the specified contributions. The contribution are charged to the statement of profit and loss as they accrue. The amount recognised as an expense towards contribution to Provident Fund for the year aggregated to Rs. 918 lakhs (2016 : Rs. 1,050 lakhs).  
Compensated absences (other short-term employee benefit): The Company provides compensated absences facility subject to certain rules. The liability is provided based on the number of days of unutilized leave at each balance sheet date on the basis of current salary. Amount of Rs. 251 lakhs (2016 : Rs. 201 lakhs) has been recognised in the statement of profit and loss on account of provision for compensated absence.  
Gratuity (Defined benefit plan): The Company has a defined benefit gratuity plan as per the Payment of Gratuity Act, 1972 ('Gratuity Act'). Under the Gratuity Act, employee who has completed five years of service is entitled to specific benefit. The level of benefit provided depends on the employee's length of service and salary at retirement/termination age.

## Textual information (30)

## Disclosure of employee benefits [Text Block]

## 35. Gratuity

The Company has a defined benefit gratuity plan as per the Payment of Gratuity Act, 1972 ('Gratuity Act') under which employee who has completed five years of service is entitled to specific benefit. The level of benefit provided depends on the employee's length of service and salary at retirement/termination date. The gratuity liability is not externally funded.

The following tables set out the amounts recognised in the Company's financial statements:

	For the year ended March 31, 2021	For the year ended March 31, 2020
.		
.	.	.
(i) Changes in present value of defined benefit obligation	.	.
.	.	.
Obligations at year beginning	959	722
Obligations transferred in during the year	24	40
Obligations transferred out during the year	(136)	(95)
Service cost	179	49
Interest cost	54	42
Benefit paid	(459)	(266)
Remeasurements - Actuarial loss	516	467
Obligations at year end	1,137	959
.	.	.
.	.	.

(ii) Statement of profit and loss:	.	.
Service cost (recognised in employee benefits expense)	179	49
Interest cost (recognised in finance costs)	54	42
Total gratuity cost	233	91
.	.	.
(iii) Remeasurements recognised in other comprehensive income:	.	.
Remeasurements - Actuarial (loss)	(516)	(467)
.	(516)	(467)
(iv) Principal assumptions used in determining defined benefit obligation:	.	.
Discount rate	4.25%	4.87%
Salary escalation	12.00% p.a. for the next 1 year, 10.00% p.a. thereafter	5.00% p.a. for the next 2 years, 10.00% p.a. thereafter
Employee turnover	35.00%	55.00%

The Company assesses these assumptions with its projected long-term plans of growth and prevalent industry standards. The discount rate is based on the government securities yield.

(v) Sensitivity analysis of significant assumptions:

The following table presents a sensitivity analysis to one of the relevant actuarial assumptions, 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.

.	As at March 31, 2021	As at March 31, 2020
Discount rate	.	.
1% increase	(28)	(11)

1% decrease	30	11
Salary escalation	.	.
1% increase	28	11
1% decrease	(26)	(10)
Employee turnover	.	.
1% increase	(14)	(8)
1% decrease	14	9

## (vi) Maturity profile of defined benefit obligation:

.	March 31, 2021	March 31, 2020
Within 1 year	268	405
1-2 year	232	267
2-3 year	198	152
3-4 year	162	93
4-5 year	120	52
5-10 years	244	48
10 years and above	53	1

The average duration of the defined benefit obligation at the end of the reporting period is 4 years (March 31, 2020: 2 years)

**[612800] Notes - Borrowing costs**

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

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No
Borrowing costs [Abstract]		
Borrowing costs capitalised	0	0
Total borrowing costs incurred	0	0
Interest costs [Abstract]		
Interest costs capitalised	0	0
Interest expense	0	0
Total interest costs incurred	0	0
Capitalisation rate of borrowing costs eligible for capitalisation	0.00%	0.00%

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

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

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

<b>Key managerial personnels and directors [Axis]</b>	<b>KMP1</b>	<b>KMP2</b>	<b>KMP3</b>	<b>KMP4</b>
	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	BHAVISH AGGARWAL	ANKIT BHATI	BRENT RICHARD IRVIN	AVNISH BAJAJ
Director identification number of key managerial personnel or director	03287473	03430136	07955350	00281547
Permanent account number of key managerial personnel or director	AGPPA8363D	BCKPB8883M		AEJPB8731N
Date of birth of key managerial personnel or director	28/08/1985	13/07/1986	19/07/1972	16/07/1970
Designation of key managerial personnel or director	Director	Director	Director	Nominee Director
Qualification of key managerial personnel or director	B.Tech (IIT Mumbai)	B.Tech (IIT Mumbai)	Juris Doctor	MBA, MS, B.Tech
Shares held by key managerial personnel or director	[shares] 16,96,307	[shares] 7,62,385	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	0	0		
Gross salary to key managerial personnel or director	0	0		
Total key managerial personnel or director remuneration	0	0		

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

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

Key managerial personnels and directors [Axis]	KMP5	KMP6	KMP8	KMP9
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	ARUN SARIN	KRISHNAMURTHY VENUGOPALA TENNETI	SANDEEP KUMAR AWADESH SINGH	SUMER JUNEJA
Director identification number of key managerial personnel or director	01384344	01338477		08343545
Permanent account number of key managerial personnel or director		AAYPK8645D	DCYPS1441G	
Date of birth of key managerial personnel or director	21/10/1954	28/06/1945	05/05/1988	25/05/1982
Designation of key managerial personnel or director	Director	Director	Company Secretary	Director
Qualification of key managerial personnel or director	MBA, MS Engineering	B.Tech, MBA	CS, LLB	BSC Politics and Economics
Shares held by key managerial personnel or director	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director			0	
Gross salary to key managerial personnel or director			0	
Total key managerial personnel or director remuneration			0	

**[612200] Notes - Leases**

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of leases [TextBlock]	Textual information (31) [See below]	
Whether company has entered into any lease agreement	No	No
Disclosure of recognised finance lease as assets by lessee [TextBlock]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No



## Textual information (31)

### Disclosure of leases [Text Block]

#### 34. Leases

##### (a) Company as a lessee

The Company has lease contracts for office premises, and parking spaces. Leases of office premises have lease terms between 1 to 10 years, while parking spaces have lease term between 1 to 5 years. The Company also has certain leases with lease term of 12 months or less and leases of low value assets. The Company applies the `short-term lease` and `lease of low-value assets` recognition exemptions for these leases.

The Company has certain leases for office premises and parking spaces which have been classified as short-term leases. Such leases are with the option of renewal and premature termination of agreement on mutual consent of both the parties. Also, variable rent are charged based on usage for certain parking spaces. Rental expense of Rs. 1,861 Lakhs (March 31, 2020: Rs. 9,842 Lakhs) have been recognised in the statement of profit and loss for these short-term leases.

The Company had total cash outflows for leases (including short-term leases) of Rs. 4,491 Lakhs in March 31, 2021 (March 31, 2020: Rs. 15,291 Lakhs).

There are no leases that have been entered into but not yet commenced as at year end. Further, there are no termination options which are expected to be exercised but not included in lease term.

### [612300] Notes - Transactions involving legal form of lease

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of insurance contracts [TextBlock]			
Whether there are any insurance contracts as per Ind AS 104	No	No	
Disclosure of amounts arising from insurance contracts [TextBlock]			
Reinsurance assets at end of period	0	0	0

### [613100] Notes - Effects of changes in foreign exchange rates

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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]	Others1		Others2	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of other operating revenues [Abstract]				
Other operating revenues [Abstract]				
Miscellaneous other operating revenues	2,058	4,232	53	1,223
Miscellaneous other operating revenues [Abstract]				
Miscellaneous other operating revenues [LineItems]				
Description of miscellaneous other operating revenues	Income from data charges	Income from data charges	Subscription income	Subscription income
Miscellaneous other operating revenues	2,058	4,232	53	1,223

**Miscellaneous other operating revenues [Table]**

..(2)

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

Miscellaneous other operating revenues [Axis]	Others3		Others4	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of other operating revenues [Abstract]				
Other operating revenues [Abstract]				
Miscellaneous other operating revenues	1,263	1,354	1,232	2,806
Miscellaneous other operating revenues [Abstract]				
Miscellaneous other operating revenues [LineItems]				
Description of miscellaneous other operating revenues	Royalty income	Royalty income	Others	Others
Miscellaneous other operating revenues	1,263	1,354	1,232	2,806

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	0	0
Revenue from sale of services	64,355	1,89,372
Other operating revenues	4,606	9,615
Other operating revenues	4,606	9,615
Total revenue from operations other than finance company	68,961	1,98,987
Total revenue from operations	68,961	1,98,987
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	4,606	9,615
Total other operating revenues	4,606	9,615
Total other operating revenues	4,606	9,615
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues	4,606	9,615
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	10,116	10,387
Interest on other current investments	2,390	7,881
Total interest income on current investments	12,506	18,268
Interest income on non-current investments [Abstract]		
Interest on non-current intercorporate deposits	206	359
Interest on other non-current investments	583	0
Total interest income on non-current investments	789	359
Total interest income	13,295	18,627
Dividend income [Abstract]		
Dividend income non-current investments [Abstract]		
Dividend income non-current investments from others	0	0
Total dividend income non-current investments	0	0
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Net gain/loss on sale of current investments	1,291	2,032
Total net gain/loss on sale of investments	1,291	2,032
Other non-operating income [Abstract]		
Net gain (loss) on foreign currency fluctuations treated as other income [Abstract]		
Net gain (loss) on derivatives	484	131
Total net gain/loss on foreign currency fluctuations treated as other income	484	131
Surplus on disposal, discard, demolition and destruction of depreciable property, plant and equipment	286	39
Income on brokerage commission	354	182
Excess provisions written back	0	408
Miscellaneous other non-operating income	5,892	5,523
Total other non-operating income	7,016	6,283
Total other income	21,602	26,942
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest lease financing	1,545	887
Other interest charges	161	83
Total interest expense	1,706	970
Total finance costs	1,706	970
Employee benefit expense [Abstract]		
Salaries and wages	20,888	30,953
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Other benefits to directors	0	0
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	481	784
Total contribution to provident and other funds	481	784
Employee share based payment [Abstract]		

Employee share based payment- Cash settled	3,689	2,105
Total employee share based payment	3,689	2,105
Leave encashment expenses	145	95
Gratuity	179	49
Staff welfare expense	720	1,948
Total employee benefit expense	26,102	35,934
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	1,235	3,918
Amortisation expense	11,707	33,492
Total depreciation, depletion and amortisation expense	12,942	37,410
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	1,861	9,842
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	0	0
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	348	177
Total rates and taxes excluding taxes on income	348	177
Subscriptions membership fees	0	0
Electricity expenses	79	987
Telephone postage	2,003	4,708
Printing stationery	0	170
Information technology expenses	14,447	22,767
Travelling conveyance	187	2,112
Legal professional charges	1,306	5,835
Training recruitment expenses	371	808
Safety security expenses	888	1,458
Directors sitting fees	0	0
Donations subscriptions	949	58
Bank charges	0	165
Advertising promotional expenses	3,239	8,815
Cost repairs maintenance other assets	0	0
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Payments to auditor [Abstract]		
Payment for audit services	94	80
Payment for reimbursement of expenses	2	1
Total payments to auditor	96	81
CSR expenditure	0	0
Miscellaneous expenses	16,410	1,74,403
Total other expenses	42,184	2,32,386

### [613200] Notes - Cash flow statement

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	3,889	24,431	35,597
Cash and cash equivalents	3,889	24,431	
Income taxes paid (refund), classified as operating activities	-3,492	1,136	
Income taxes paid (refund), classified as investing activities	0	0	
Income taxes paid (refund), classified as financing activities	0	0	
Total income taxes paid (refund)	-3,492	1,136	

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

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

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Additional information on profit and loss account explanatory [TextBlock]	Textual information (32) [See below]	
Net write-downs (reversals of write-downs) of property, plant and equipment	0	0
Changes in other inventories	0	0
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Exceptional items before tax	-1,40,237	-90,691
Total exceptional items	-1,40,237	-90,691
Details of nature of exceptional items	Allowance for impairment of investments [Refer Note 7(d)], Loss allowance for loans to subsidiaries [Refer Note 8(a)] and Allowance for interest receivable from subsidiaries [Refer Note 9(b)]	Allowance for expected credit losses on financial assets (refer note 8,9 and 27)
Export sale traded goods	0	0
Total export turnover goods, gross	0	0
Total revenue from sale of products	0	0
Domestic revenue services	64,355	1,89,372
Total revenue from sale of services	64,355	1,89,372
Gross value of transaction with related parties	0	0
Bad debts of related parties	0	0

## Textual information (32)

### Additional information on profit and loss account explanatory [Text Block]

33. Details of dues to micro and small enterprises as defined under the Micro, Small and Medium Enterprises Development (MSMED) Act, 2006

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	228	-
Interest due on above	62	-
.	290	-
.	.	.
The amount of interest paid by the buyer in terms of section 16 of the MSMED Act 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year	-	-
The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act 2006.	-	-
The amount of interest accrued and remaining unpaid at the end of each accounting year	62	-
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 as a deductible expenditure under section 23 of the MSMED Act 2006	-	-

The information given above is to the extent such parties have been identified by the Company on the basis of the information disclosed by the suppliers.

**[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]			
Classes of assets [Axis]	Other assets [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	01/04/2019 to 31/03/2020	31/03/2019	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	1,33,064	7,356	15,668	35,657
Nature of other assets	Investments	Investments		Investments
Description of valuation techniques used in fair value measurement, assets	Refer attachments	Refer attachments		Refer attachments
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Purchases, fair value measurement, assets	1,25,708			0
Sales, fair value measurement, assets	0			5,478
Settlements, fair value measurement, assets	0	8,312		0
Total increase (decrease) in fair value measurement, assets	1,25,708	-8,312		-5,478
Assets at end of period	1,33,064	7,356	15,668	35,657
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer attachments	Refer attachments		Refer attachments
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer attachments	Refer attachments		Refer attachments
Nature of other assets	Investments	Investments		Investments

## Disclosure of fair value measurement of assets [Table]

..(2)

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 [Axis]	Other assets [Member]		Other assets [Member]	
Levels of fair value hierarchy [Axis]	Level 3 of fair value hierarchy [Member]		Level 1 of fair value hierarchy [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	41,135	3,502	1,33,064	7,356
Nature of other assets	Investments		Investments	Investments
Description of valuation techniques used in fair value measurement, assets	Refer attachments		Refer attachments	Refer attachments
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Purchases, fair value measurement, assets			1,25,708	
Sales, fair value measurement, assets			0	
Settlements, fair value measurement, assets	-37,633		0	8,312
Total increase (decrease) in fair value measurement, assets	37,633		1,25,708	-8,312
Assets at end of period	41,135	3,502	1,33,064	7,356
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer attachments		Refer attachments	Refer attachments
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer attachments		Refer attachments	Refer attachments
Nature of other assets	Investments		Investments	Investments



## 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 assets [Member]			
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]	Level 3 of fair value hierarchy [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	15,668	35,657	41,135	3,502
Nature of other assets		Investments	Investments	
Description of valuation techniques used in fair value measurement, assets		Refer attachments	Refer attachments	
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Purchases, fair value measurement, assets		0		
Sales, fair value measurement, assets		5,478		
Settlements, fair value measurement, assets		0	-37,633	
Total increase (decrease) in fair value measurement, assets		-5,478	37,633	
Assets at end of period	15,668	35,657	41,135	3,502
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets		Refer attachments	Refer attachments	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets		Refer attachments	Refer attachments	
Nature of other assets		Investments	Investments	

**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]			
Classes of assets [Axis]	Other assets 1 [Member]			Other assets 2 [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	01/04/2019 to 31/03/2020	31/03/2019	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	1,33,064	7,356	15,668	35,657
Nature of other assets	Investments	Investments		Investments
Description of valuation techniques used in fair value measurement, assets	Refer attachments	Refer attachments		Refer attachments
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Purchases, fair value measurement, assets	1,25,708			0
Sales, fair value measurement, assets	0			5,478
Settlements, fair value measurement, assets	0	8,312		0
Total increase (decrease) in fair value measurement, assets	1,25,708	-8,312		-5,478
Assets at end of period	1,33,064	7,356	15,668	35,657
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer attachments	Refer attachments		Refer attachments
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer attachments	Refer attachments		Refer attachments
Nature of other assets	Investments	Investments		Investments

**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]	
Classes of assets [Axis]	Other assets 2 [Member]	
Levels of fair value hierarchy [Axis]	Level 3 of fair value hierarchy [Member]	
	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of fair value measurement of assets [Abstract]		
Disclosure of fair value measurement of assets [Line items]		
Assets	41,135	3,502
Nature of other assets	Investments	
Description of valuation techniques used in fair value measurement, assets	Refer attachments	
Reconciliation of changes in fair value measurement, assets [Abstract]		
Changes in fair value measurement, assets [Abstract]		
Settlements, fair value measurement, assets	-37,633	
Total increase (decrease) in fair value measurement, assets	37,633	
Assets at end of period	41,135	3,502
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer attachments	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer attachments	
Nature of other assets	Investments	

## 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]			
Classes of liabilities [Axis]	Derivatives			Financial Guarantee
Levels of fair value hierarchy [Axis]	Level 3 of fair value hierarchy [Member]			Level 3 of fair value hierarchy [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of fair value measurement of liabilities [Abstract]				
Disclosure of fair value measurement of liabilities [Line items]				
Nature of liabilities	Refer Child Member	Refer Child Member		Refer Child Member
Liabilities	0	484	280	1,389
Description of valuation techniques used in fair value measurement, liabilities	Refer attachment	Refer attachment		Refer attachment
Reconciliation of changes in fair value measurement, liabilities [Abstract]				
Changes in fair value measurement, liabilities [Abstract]				
Purchases, fair value measurement, liabilities	0	204		1,154
Issues, fair value measurement, liabilities	0	0		0
Settlements, fair value measurement, liabilities	484	0		0
Total increase (decrease) in fair value measurement, liabilities	-484	204		1,154
Liabilities at end of period	0	484	280	1,389
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	Refer attachment	Refer attachment		Refer attachment
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	Refer attachment	Refer attachment		Refer attachment
Nature of liabilities	Refer Child Member	Refer Child Member		Refer 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]		Recurring fair value measurement [Member]	
Classes of liabilities [Axis]	Financial Guarantee		Derivatives	
Levels of fair value hierarchy [Axis]	Level 3 of fair value hierarchy [Member]		Level 3 of fair value hierarchy [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of fair value measurement of liabilities [Abstract]				
Disclosure of fair value measurement of liabilities [Line items]				
Nature of liabilities	Refer Child Member		Derivatives	Derivatives
Liabilities	235	0	0	484
Description of valuation techniques used in fair value measurement, liabilities	Refer attachment		Refer attachment	Refer attachment
Reconciliation of changes in fair value measurement, liabilities [Abstract]				
Changes in fair value measurement, liabilities [Abstract]				
Purchases, fair value measurement, liabilities	235		0	204
Issues, fair value measurement, liabilities	0		0	0
Settlements, fair value measurement, liabilities	0		484	0
Total increase (decrease) in fair value measurement, liabilities	235		-484	204
Liabilities at end of period	235	0	0	484
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	Refer attachment		Refer attachment	Refer attachment
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	Refer attachment		Refer attachment	Refer attachment
Nature of liabilities	Refer Child Member		Derivatives	Derivatives

## Disclosure of fair value measurement of liabilities [Table]

..(3)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of liabilities [Axis]	Derivatives	Financial Guarantee		
Levels of fair value hierarchy [Axis]	Level 3 of fair value hierarchy [Member]	Level 3 of fair value hierarchy [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of fair value measurement of liabilities [Abstract]				
Disclosure of fair value measurement of liabilities [Line items]				
Nature of liabilities		Financial Guarantee	Financial Guarantee	
Liabilities	280	1,389	235	0
Description of valuation techniques used in fair value measurement, liabilities		Refer attachment	Refer attachment	
Reconciliation of changes in fair value measurement, liabilities [Abstract]				
Changes in fair value measurement, liabilities [Abstract]				
Purchases, fair value measurement, liabilities		1,154	235	
Issues, fair value measurement, liabilities		0	0	
Settlements, fair value measurement, liabilities		0	0	
Total increase (decrease) in fair value measurement, liabilities		1,154	235	
Liabilities at end of period	280	1,389	235	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities		Refer attachment	Refer attachment	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities		Refer attachment	Refer attachment	
Nature of liabilities		Financial Guarantee	Financial Guarantee	

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of fair value measurement [TextBlock]	Textual information (33) [See below]	
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	Yes	Yes
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	Yes	Yes
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No
Disclosure of significant unobservable inputs used in fair value measurement of assets [TextBlock]		
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [TextBlock]		

## Textual information (33)

### Disclosure of fair value measurement [Text Block]

#### 39. Financial instruments - fair value measurement

All financial assets and liabilities for which fair value is measured or disclosed in these standalone financial statements are categorised within the fair value hierarchy, as below, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1 : Quoted (unadjusted) market prices in active markets for identical assets or liabilities

Level 2 : Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable

Level 3 : Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

The carrying values and fair value measurement hierarchy of the Company's financial assets and financial liabilities are as below:

.	Carrying value	Fair value	.	.
.	.	Level 1	Level 2	Level 3
.	.	.	.	.
March 31, 2021	.	.	.	.
.	.	.	.	.
Financial assets measured at fair value through profit or loss	.	.	.	.
Investments	1,33,064	1,33,064	-	-
.	1,33,064	1,33,064	-	-
Financial assets measured at fair value through other comprehensive income	.	.	.	.
Investments	35,657	-	32,899	2,758
.	35,657	-	32,899	2,758

Financial assets not measured at fair value	.	.	.	.
Trade receivables	8,834	-	-	-
Cash and cash equivalents	3,889	-	-	-
Other bank balances	42,637	-	-	-
Loans	8,804	-	-	-
Other financial assets	41,257	-	-	-
.	1,05,421	-	-	-
Financial liabilities measured at fair value through profit or loss	.	.	.	.
Financial guarantee	1,389	-	-	1,389
.	1,389	-	-	1,389
Financial liabilities not measured at fair value	.	.	.	.
Borrowings	3,292	.	.	.
Lease liabilities	34,342	-	-	-
Trade payables	17,828	-	-	-
Other financial liabilities	19,000	-	-	-
.	74,462	-	-	-
March 31, 2020	.	.	.	.
Financial assets measured at fair value through profit or loss	.	.	.	.
Investments	7,356	7,356	-	-

.		7,356	7,356	-	-
Financial assets measured at fair value through other comprehensive income		.	.	.	.
Investments		41,135	-	38,377	2,758
.		41,135	-	38,377	2,758
.	Carrying value	Fair value	.	.	.
.	.	Level 1	Level 2	Level 3	.
Financial assets not measured at fair value	.	.	.	.	.
Trade receivables	7,152	-	-	-	.
Cash and cash equivalents	24,431	-	-	-	.
Other bank balances	2,21,909	-	-	-	.
Loans	3,488	-	-	-	.
Other financial assets	45,694	-	-	-	.
.	3,02,674	-	-	-	.
.	.	.	.	.	.
Financial liabilities measured at fair value through profit or loss	.	.	.	.	.
Derivatives	484	-	-	-	484
Financial guarantee	235	-	-	-	235
.	719	-	-	-	719
Financial liabilities not measured at fair value	.	.	.	.	.



Lease liabilities	5,476	-	-	-
Trade payables	25,542	-	-	-
Other financial liabilities	19,154	-	-	-
.	50,172	-	-	-

There were no transfers between Level 1 and Level 2 fair value measurements and no transfers into or out of Level 3 fair value measurements during the period. The fair value changes for investment was recorded in other comprehensive income and the fair value changes for derivatives and financial guarantee liability was recorded in the statement of profit or loss.

The Company considers option pricing method for valuation of derivatives, which works on the basis of a pattern of inputs defined by the probability distribution (normally the normal distribution). The inputs, such as stock price returns, volatility etc. can then be modelled to follow the defined pattern over a number of scenarios representing a finite number of possibilities and subsequent results on the basis of those possibilities.

#### Significant unobservable input

Investment - Discount on previous round of investment (based on market analysis of comparable companies and the company specific factors of discount is considered).

Derivative - Minimum Threshold Price (i.e. next round of funding would take place at a minimum threshold price of the prevailing stock price as of the respective valuation dates).

#### Sensitivity analysis

For the fair value of the above, reasonably possible changes at the reporting date to one of the significant unobservable inputs holding other inputs constant would have the following effects on the profit/(loss) of the Company:

Yield adjustment	Movement	March 31, 2021	.	March 31, 2020	.
.	.	Decrease	Increase	Decrease	Increase
.	.	.	.	.	.
Investment	5%	173	(172)	173	(172)
Derivatives	1%	-	-	(24)	27
Financial guarantee liability	5%	(69)	69	(12)	12

**[613300] Notes - Operating segments**

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

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of entity's operating segments [TextBlock]	Textual information (34) [See below]	
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

**Textual information (34)****Disclosure of entity's operating segments [Text Block]****31. Segment information**

The Company's business activity, as reviewed by the Company's chief operating decision maker, falls within a single operating segment i.e. providing internet and mobile technology platform for cab-hailing and related services. Accordingly, no further disclosures, other than those already included in these standalone financial statements, are required. Also, the Company operates from one principle geographical area i.e. India and accordingly disclosure of information about geographical areas is not required.

**[610700] Notes - Business combinations****Disclosure of reconciliation of changes in goodwill [Table]**

..(1)

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

<b>Business combinations [Axis]</b>	<b>BC1</b>			<b>BC2</b>
<b>Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]</b>	<b>Gross carrying amount [Member]</b>			<b>Accumulated impairment [Member]</b>
	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>	<b>31/03/2019</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Name of acquiree	Goodwill	Goodwill		Goodwill
Reconciliation of changes in goodwill [Abstract]				
Changes in goodwill [Abstract]				
Impairment loss recognised in profit or loss, goodwill	0	0		0
Increase (decrease) through net exchange differences	-1,09,320	0		-1,09,320
Total increase (decrease) in goodwill	-1,09,320	0		-1,09,320
Goodwill at end of period	14,872	1,24,192	1,24,192	0

**Disclosure of reconciliation of changes in goodwill [Table]**

..(2)

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

Business combinations [Axis]	BC2		BC3	
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	Accumulated impairment [Member]		Carrying amount [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Name of acquiree	Goodwill		Goodwill	Goodwill
Reconciliation of changes in goodwill [Abstract]				
Changes in goodwill [Abstract]				
Impairment loss recognised in profit or loss, goodwill	-21,864		0	21,864
Increase (decrease) through net exchange differences	0		1,09,320	0
Total increase (decrease) in goodwill	21,864		1,09,320	-21,864
Goodwill at end of period	1,09,320	87,456	0	-1,09,320

**Disclosure of reconciliation of changes in goodwill [Table]**

..(3)

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

Business combinations [Axis]	BC3
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	Carrying amount [Member]
	31/03/2019
Disclosure of reconciliation of changes in goodwill [Abstract]	
Disclosure of reconciliation of changes in goodwill [Line items]	
Reconciliation of changes in goodwill [Abstract]	
Goodwill at end of period	-87,456

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	No	No
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

**[611500] Notes - Interests in other entities****Disclosure of associates [Table]**

..(1)

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

Associates [Axis]	1	Associate
	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021
Disclosure of associates [Abstract]		
Disclosure of associates [Line items]		
Name of associate entity	VOGO AUTOMOTIVE PRIVATE LIMITED	VOGO AUTOMOTIVE PRIVATE LIMITED
Description of nature of entity's relationship with associate	Associate	
Country of incorporation of associate	INDIA	INDIA
CIN of associate entity	U34200TN2015PTC101106	U34200TN2015PTC101106
Latest audited balance sheet date		31/03/2021
Whether associate has been considered in consolidation	No	Yes
Reason why associate is not consolidated	-	
Proportion of ownership interest in associate	0.00%	14.29%
Proportion of voting rights held in associate	0.00%	14.29%
Amount of investment in associate	0	10.62
Number of shares held of associate	[shares] 0	[shares] 803
Net worth attributable to shareholding as per latest audited balance sheet associate	0	
Profit (loss) for year associate		
Profit (loss) for year associate considered in consolidation	0	
Profit (loss) for year associate not considered in consolidation	0	
Latest audited balance sheet date		31/03/2021

## Disclosure of details of subsidiaries [Table]

..(1)

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

Subsidiaries [Axis]	Sub1		Sub2	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	OLA FLEET TECHNOLOGIES PRIVATE LIMITED	OLA FLEET TECHNOLOGIES PRIVATE LIMITED	OLA FINANCIAL SERVICES PRIVATE LIMITED	OLA FINANCIAL SERVICES PRIVATE LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U63090DL2012PTC230920	U63090DL2012PTC230920	U22219KA2007PTC127705	U22219KA2007PTC127705
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	-	-	-	-
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	01/04/2020	01/04/2019	01/04/2020	01/04/2019
End date of accounting period of subsidiary	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Percentage of shareholding in subsidiary	100.00%	100.00%	55.00%	55.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	INR	INR
Exchange rate as applicable for subsidiary	1	1	1	1
Share capital of subsidiary	85,601	85,601	174	173.8
Reserves and surplus of subsidiary	-1,36,802	-69,685.3	15,710	19,409.29
Total assets of subsidiary	76,680	1,29,766.05	34,361	35,391.25
Total liabilities of subsidiary	1,27,881	1,13,850.37	18,477	15,808.16
Investment of subsidiary	102	2,454.06	14,978	2,461.09
Turnover of subsidiary	4,318	54,128.19	4,501	9,244.8
Profit before tax of subsidiary	-68,658	-38,418.69	-5,623	-1,771.9
Provision for tax of subsidiary	0	0	0	0
Profit after tax of subsidiary	-68,658	-38,418.69	-5,623	-1,771.9
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	OLA FLEET TECHNOLOGIES PRIVATE LIMITED	OLA FLEET TECHNOLOGIES PRIVATE LIMITED	OLA FINANCIAL SERVICES PRIVATE LIMITED	OLA FINANCIAL SERVICES PRIVATE LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U63090DL2012PTC230920	U63090DL2012PTC230920	U22219KA2007PTC127705	U22219KA2007PTC127705

## Disclosure of details of subsidiaries [Table]

..(2)

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

Subsidiaries [Axis]	Sub3		Sub4	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	(A) OLA STORES TECHNOLOGIES PRIVATE LIMITED	(B) OLA STORES TECHNOLOGIES PRIVATE LIMITED	Ola Singapore Pte. Ltd	Ola Singapore Pte. Ltd
Country of incorporation or residence of subsidiary	INDIA	INDIA	SINGAPORE	SINGAPORE
CIN of subsidiary company	U74999KA2017PTC100829	U74999KA2017PTC100829		
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	-	-	-	-
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	01/04/2020	01/04/2019	01/04/2020	01/04/2019
End date of accounting period of subsidiary	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Percentage of shareholding in subsidiary	100.00%	100.00%	100.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	USD	USD
Exchange rate as applicable for subsidiary	1	1	73.23	74.74
Share capital of subsidiary	1	1	1,49,551	1,19,672.46
Reserves and surplus of subsidiary	2	-21.96	-196	-134.55
Total assets of subsidiary	4	42.53	1,49,403	1,19,567.59
Total liabilities of subsidiary	1	63.49	48	29.68
Investment of subsidiary	0	0	1,46,046	1,15,507.82
Turnover of subsidiary	50	10.71	97	0
Profit before tax of subsidiary	24	-9.66	-25	-103.82
Provision for tax of subsidiary	0	0	0	0
Profit after tax of subsidiary	24	-9.66	-25	-103.82
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	(A) OLA STORES TECHNOLOGIES PRIVATE LIMITED	(B) OLA STORES TECHNOLOGIES PRIVATE LIMITED	Ola Singapore Pte. Ltd	Ola Singapore Pte. Ltd
Country of incorporation or residence of subsidiary	INDIA	INDIA	SINGAPORE	SINGAPORE
CIN of subsidiary company	U74999KA2017PTC100829	U74999KA2017PTC100829		

## Footnotes

(A) Formerly Know as OLA SKILLING PRIVATE LIMITED

(B) Formerly Known as OLA SKILLING PRIVATE LIMITED

## Disclosure of details of subsidiaries [Table]

..(3)

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

Subsidiaries [Axis]	Sub5		Sub6	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	PISCES ESERVICES PRIVATE LIMITED	PISCES ESERVICES PRIVATE LIMITED	ANI Technologies Bangladesh Limited	ANI Technologies Bangladesh Limited
Country of incorporation or residence of subsidiary	INDIA	INDIA	BANGLADESH	BANGLADESH
CIN of subsidiary company	U72900KA2012PTC127609	U72900KA2012PTC127609		
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	-	-	-	-
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	01/04/2020	01/04/2019	01/04/2020	01/04/2019
End date of accounting period of subsidiary	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Percentage of shareholding in subsidiary	96.00%	96.00%	100.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	BDT	BDT
Exchange rate as applicable for subsidiary	1	1	0.85	0.86
Share capital of subsidiary	17,445	17,444.58	4	4.41
Reserves and surplus of subsidiary	-1,15,873	-1,07,703.4	0	-9.34
Total assets of subsidiary	11,854	13,905.37	4	4.37
Total liabilities of subsidiary	1,10,273	1,04,164.21	0	9.3
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	2,875	1,764.66	11	0
Profit before tax of subsidiary	-8,207	-16,904.23	9	-2.52
Provision for tax of subsidiary	0	0	0	0
Profit after tax of subsidiary	-8,207	-16,904.23	9	-2.52
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	PISCES ESERVICES PRIVATE LIMITED	PISCES ESERVICES PRIVATE LIMITED	ANI Technologies Bangladesh Limited	ANI Technologies Bangladesh Limited
Country of incorporation or residence of subsidiary	INDIA	INDIA	BANGLADESH	BANGLADESH
CIN of subsidiary company	U72900KA2012PTC127609	U72900KA2012PTC127609		

## Disclosure of details of subsidiaries [Table]

..(4)

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

Subsidiaries [Axis]	Sub7		Sub8	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Ola USA Inc.	Ola USA Inc.	ANI Technologies Lanka Pvt. Ltd.	ANI Technologies Lanka Pvt. Ltd.
Country of incorporation or residence of subsidiary	UNITED STATES	UNITED STATES	SRI LANKA	SRI LANKA
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	-	-	-	-
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	01/04/2020	01/04/2019	01/04/2020	01/04/2019
End date of accounting period of subsidiary	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Percentage of shareholding in subsidiary	100.00%	100.00%	100.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	USD	USD	LKR	LKR
Exchange rate as applicable for subsidiary	73.23	74.74	0.37	0.39
Share capital of subsidiary	5,415	4,227.44	37	31.1
Reserves and surplus of subsidiary	-3,298	-3,305.4	-36	-43.21
Total assets of subsidiary	2,305	1,179	1	1.36
Total liabilities of subsidiary	188	256.96	0	13.47
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	557	0	13	0
Profit before tax of subsidiary	76	-662.46	11	-3.39
Provision for tax of subsidiary	0	0	0	0
Profit after tax of subsidiary	76	-662.46	11	-3.39
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	Ola USA Inc.	Ola USA Inc.	ANI Technologies Lanka Pvt. Ltd.	ANI Technologies Lanka Pvt. Ltd.
Country of incorporation or residence of subsidiary	UNITED STATES	UNITED STATES	SRI LANKA	SRI LANKA



## Disclosure of details of subsidiaries [Table]

..(5)

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

Subsidiaries [Axis]	Sub9		Sub10	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Ola Australia Pty. Ltd	Ola Australia Pty. Ltd	OLA UK Private Limited	OLA UK Private Limited
Country of incorporation or residence of subsidiary	AUSTRALIA	AUSTRALIA	UNITED KINGDOM	UNITED KINGDOM
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	-	-	-	-
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	01/04/2020	01/04/2019	01/04/2020	01/04/2019
End date of accounting period of subsidiary	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Percentage of shareholding in subsidiary	100.00%	100.00%	100.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	AUD	AUD	GBP	GBP
Exchange rate as applicable for subsidiary	55.70	45.89	100.81	92.48
Share capital of subsidiary	68,136	59,899.52	6,356	6,086.13
Reserves and surplus of subsidiary	-78,934	-68,843.3	-1,353	-983.92
Total assets of subsidiary	2,827	2,550.06	36,387	14,401.64
Total liabilities of subsidiary	13,625	11,493.84	31,384	9,299.42
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	6,315	6,261.9	8,678	22,043.38
Profit before tax of subsidiary	-8,264	-35,818.17	-676	-53.3
Provision for tax of subsidiary	0	0	0	0
Profit after tax of subsidiary	-8,264	-35,818.17	-676	-53.3
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	Ola Australia Pty. Ltd	Ola Australia Pty. Ltd	OLA UK Private Limited	OLA UK Private Limited
Country of incorporation or residence of subsidiary	AUSTRALIA	AUSTRALIA	UNITED KINGDOM	UNITED KINGDOM

## Disclosure of details of subsidiaries [Table]

..(6)

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

Subsidiaries [Axis]	Sub11		Sub12	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	O L A NewZealandGlobal Limited	O L A NewZealandGlobal Limited	Ola Netherlands BV	Ola Netherlands BV
Country of incorporation or residence of subsidiary	NEW ZEALAND	NEW ZEALAND	NETHERLANDS	NETHERLANDS
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	-	-	-	-
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	01/04/2020	01/04/2019	01/04/2020	01/04/2019
End date of accounting period of subsidiary	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Percentage of shareholding in subsidiary	100.00%	100.00%	100.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	NZD	NZD	EUR	EUR
Exchange rate as applicable for subsidiary	51.18	44.64	85.88	82.21
Share capital of subsidiary	12,358	9,605.65	3,381	3,214.77
Reserves and surplus of subsidiary	-13,366	-10,086.9	-8,719	-10,099.66
Total assets of subsidiary	1,158	1,090.9	8,193	8,740.4
Total liabilities of subsidiary	2,166	1,572.15	13,530	15,625.29
Investment of subsidiary	0	0	6,469	6,094.12
Turnover of subsidiary	1,658	1,420	12,588	5,222.13
Profit before tax of subsidiary	-3,095	-7,767.2	-16,582	-37,397.74
Provision for tax of subsidiary	0	0	0	0
Profit after tax of subsidiary	-3,095	-7,767.2	-16,582	-37,397.74
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	O L A NewZealandGlobal Limited	O L A NewZealandGlobal Limited	Ola Netherlands BV	Ola Netherlands BV
Country of incorporation or residence of subsidiary	NEW ZEALAND	NEW ZEALAND	NETHERLANDS	NETHERLANDS

## Disclosure of details of subsidiaries [Table]

..(7)

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

Subsidiaries [Axis]	Sub13		Sub14	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Ola Scotland Private Limited	Ola Scotland Private Limited	OLA Finland OY	OLA Finland OY
Country of incorporation or residence of subsidiary	UNITED KINGDOM	UNITED KINGDOM	FINLAND	FINLAND
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	-	-	-	-
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	01/04/2020	01/04/2019	01/04/2020	01/04/2019
End date of accounting period of subsidiary	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Percentage of shareholding in subsidiary	100.00%	100.00%	100.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	GBP	GBP	GBP	EUR
Exchange rate as applicable for subsidiary	100.81	92.48	100.81	92.48
Share capital of subsidiary	6	6.29	2	2.06
Reserves and surplus of subsidiary	-8	-1.69	-10	-1.4
Total assets of subsidiary	3	4.57	1	0.95
Total liabilities of subsidiary	5	0	7	0
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	0	0	0	0
Profit before tax of subsidiary	-4	-1.24	-8	-0.3
Provision for tax of subsidiary	0	0	0	0
Profit after tax of subsidiary	-4	-1.24	-8	-0.3
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	Ola Scotland Private Limited	Ola Scotland Private Limited	OLA Finland OY	OLA Finland OY
Country of incorporation or residence of subsidiary	UNITED KINGDOM	UNITED KINGDOM	FINLAND	FINLAND

## Disclosure of details of subsidiaries [Table]

..(8)

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

Subsidiaries [Axis]	Sub15		Sub16
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]			
Disclosure of subsidiaries [Line items]			
Name of subsidiary	OLA SERVICES LIMITED CAPITAL PRIVATE	OLA SERVICES LIMITED CAPITAL PRIVATE	Ola France SAS
Country of incorporation or residence of subsidiary	INDIA	INDIA	FRANCE
CIN of subsidiary company	U65929KA2019PTC123329	U65929KA2019PTC123329	
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	No	No
Reason if no filing has been made by subsidiary	-	-	-
Whether financial year of subsidiary different from financial year of holding company	Yes	Yes	Yes
Financial year of subsidiary [Abstract]			
Start date of accounting period of subsidiary	01/04/2020	01/04/2019	01/04/2020
End date of accounting period of subsidiary	31/03/2021	31/03/2020	31/03/2021
Percentage of shareholding in subsidiary	55.00%	55.00%	100.00%
Key information about subsidiary [Abstract]			
Reporting currency of subsidiary	INR	INR	EUR
Exchange rate as applicable for subsidiary	1	1	85.88
Share capital of subsidiary	250	250	1
Reserves and surplus of subsidiary	3	-4.85	-8
Total assets of subsidiary	264	254.75	1
Total liabilities of subsidiary	11	9.6	7
Investment of subsidiary	0	0	0
Turnover of subsidiary	0	0	0
Profit before tax of subsidiary	9	-4.85	0
Provision for tax of subsidiary	1	0	0
Profit after tax of subsidiary	7	-4.85	0
Proposed dividend of subsidiary	0	0	0
Name of subsidiary	OLA SERVICES LIMITED CAPITAL PRIVATE	OLA SERVICES LIMITED CAPITAL PRIVATE	Ola France SAS
Country of incorporation or residence of subsidiary	INDIA	INDIA	FRANCE
CIN of subsidiary company	U65929KA2019PTC123329	U65929KA2019PTC123329	

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

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
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	16	15
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	Yes	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

**[611400] Notes - Separate financial statements****Disclosure of associates [Table]**

..(1)

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

<b>Associates [Axis]</b>	<b>1</b>	<b>Associate</b>
	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of associates [Abstract]		
Disclosure of associates [Line items]		
Name of associate entity	VOGO AUTOMOTIVE PRIVATE LIMITED	VOGO AUTOMOTIVE PRIVATE LIMITED
CIN of associate entity	U34200TN2015PTC101106	U34200TN2015PTC101106
Country of incorporation of associate	INDIA	INDIA
Proportion of ownership interest in associate	0.00%	14.29%
Proportion of voting rights held in associate	0.00%	14.29%

**Disclosure of subsidiaries [Table]**

..(1)

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

<b>Subsidiaries [Axis]</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Proportion of ownership interest in subsidiary	100.00%	100.00%	55.00%	96.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%	55.00%	96.00%

**Disclosure of subsidiaries [Table]**

..(2)

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

Subsidiaries [Axis]	5	6	7	8
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
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]	9	10	11	12
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
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]	13	14	15	Sub1
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary				OLA FLEET TECHNOLOGIES PRIVATE LIMITED
CIN of subsidiary company				U63090DL2012PTC230920
Country of incorporation or residence of subsidiary				INDIA
Proportion of ownership interest in subsidiary	100.00%	100.00%	55.00%	
Proportion of voting rights held in subsidiary	100.00%	100.00%	55.00%	

**Disclosure of subsidiaries [Table]**

..(5)

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

Subsidiaries [Axis]	Sub1	Sub2		Sub3
	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	OLA FLEET TECHNOLOGIES PRIVATE LIMITED	OLA FINANCIAL SERVICES PRIVATE LIMITED	OLA FINANCIAL SERVICES PRIVATE LIMITED	(A) OLA STORES TECHNOLOGIES PRIVATE LIMITED
CIN of subsidiary company	U63090DL2012PTC230920	U22219KA2007PTC127705	U22219KA2007PTC127705	U74999KA2017PTC100829
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA

**Footnotes**

(A) Formerly Known as OLA SKILLING PRIVATE LIMITED

**Disclosure of subsidiaries [Table]**

..(6)

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

Subsidiaries [Axis]	Sub3	Sub4		Sub5
	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	(A) OLA STORES TECHNOLOGIES PRIVATE LIMITED	Ola Singapore Pte. Ltd	Ola Singapore Pte. Ltd	PISCES ESERVICES PRIVATE LIMITED
CIN of subsidiary company	U74999KA2017PTC100829			U72900KA2012PTC127609
Country of incorporation or residence of subsidiary	INDIA	SINGAPORE	SINGAPORE	INDIA

**Footnotes**

(A) Formerly Known as OLA SKILLING PRIVATE LIMITED

**Disclosure of subsidiaries [Table]**

..(7)

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

Subsidiaries [Axis]	Sub5	Sub6		Sub7
	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	PISCES ESERVICES PRIVATE LIMITED	ANI Technologies Bangladesh Limited	ANI Technologies Bangladesh Limited	Ola USA Inc.
CIN of subsidiary company	U72900KA2012PTC127609			
Country of incorporation or residence of subsidiary	INDIA	BANGLADESH	BANGLADESH	UNITED STATES

**Disclosure of subsidiaries [Table]**

..(8)

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

Subsidiaries [Axis]	Sub7	Sub8		Sub9
	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Ola USA Inc.	ANI Technologies Lanka Pvt. Ltd.	ANI Technologies Lanka Pvt. Ltd.	Ola Australia Pty. Ltd
Country of incorporation or residence of subsidiary	UNITED STATES	SRI LANKA	SRI LANKA	AUSTRALIA

**Disclosure of subsidiaries [Table]**

..(9)

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

Subsidiaries [Axis]	Sub9	Sub10		Sub11
	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Ola Australia Pty. Ltd	OLA UK Private Limited	OLA UK Private Limited	O L A NewZealandGlobal Limited
Country of incorporation or residence of subsidiary	AUSTRALIA	UNITED KINGDOM	UNITED KINGDOM	NEW ZEALAND

**Disclosure of subsidiaries [Table]**

..(10)

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

Subsidiaries [Axis]	Sub11	Sub12		Sub13
	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	O L A NewZealandGlobal Limited	Ola Netherlands BV	Ola Netherlands BV	Ola Scotland Private Limited
Country of incorporation or residence of subsidiary	NEW ZEALAND	NETHERLANDS	NETHERLANDS	UNITED KINGDOM

**Disclosure of subsidiaries [Table]**

..(11)

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

Subsidiaries [Axis]	Sub13	Sub14		Sub15
	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Ola Scotland Private Limited	OLA Finland OY	OLA Finland OY	OLA CAPITAL SERVICES PRIVATE LIMITED
CIN of subsidiary company				U65929KA2019PTC123329
Country of incorporation or residence of subsidiary	UNITED KINGDOM	FINLAND	FINLAND	INDIA

**Disclosure of subsidiaries [Table]**

..(12)

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

Subsidiaries [Axis]	Sub15	Sub16
	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]		
Disclosure of subsidiaries [Line items]		
Name of subsidiary	OLA CAPITAL SERVICES PRIVATE LIMITED	Ola France SAS
CIN of subsidiary company	U65929KA2019PTC123329	
Country of incorporation or residence of subsidiary	INDIA	FRANCE

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of separate financial statements [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Disclosure of associates [TextBlock]		
Method used to account for investments in subsidiaries	Equity	Equity
Method used to account for investments in associates	Equity	-



**[610800] Notes - Related party****Disclosure of transactions between related parties [Table]**

..(1)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
	Others1		Others2	
Related party [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	OLA FLEET TECHNOLOGIES PRIVATE LIMITED	OLA FLEET TECHNOLOGIES PRIVATE LIMITED	OLA FINANCIAL SERVICES PRIVATE LIMITED	OLA FINANCIAL SERVICES PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U63090DL2012PTC230920	U63090DL2012PTC230920	U22219KA2007PTC127705	U22219KA2007PTC127705
Description of nature of transactions with related party	Refer attachment	Refer attachment	Refer attachment	Refer attachment
Description of nature of related party relationship	Subsidiary company	Subsidiary company	Subsidiary company	Subsidiary company
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(2)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
Related party [Axis]	Others <sup>4</sup>		Others <sup>5</sup>	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	(A) OLA STORES TECHNOLOGIES PRIVATE LIMITED	(B) OLA STORES TECHNOLOGIES PRIVATE LIMITED	PISCES ESERVICES PRIVATE LIMITED	PISCES ESERVICES PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U74999KA2017PTC100829	U74999KA2017PTC100829	U72900KA2012PTC127609	U72900KA2012PTC127609
Description of nature of transactions with related party	Refer attachment	Refer attachment	Refer attachment	Refer attachment
Description of nature of related party relationship	Subsidiary company	Subsidiary company	Subsidiary company	Subsidiary company
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Footnotes

(A) Formerly ly known as OLA SKILLING PRIVATE LIMITED

(B) Formerly Known as OLA SKILLING PRIVATE LIMITED

## Disclosure of transactions between related parties [Table]

..(3)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
Related party [Axis]	Others <sup>6</sup>		Others <sup>7</sup>	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Ola Singapore Pte. Ltd.	Ola Singapore Pte. Ltd.	ANI Technologies Bangladesh Limited	ANI Technologies Bangladesh Limited
Country of incorporation or residence of related party	SINGAPORE	SINGAPORE	BANGLADESH	BANGLADESH
Description of nature of transactions with related party	Refer attachment	Refer attachment	Refer attachment	Refer attachment
Description of nature of related party relationship	Subsidiary company	Subsidiary company	Subsidiary company	Subsidiary company
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

**Disclosure of transactions between related parties [Table]**

..(4)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
Related party [Axis]	Others <sup>8</sup>		Others <sup>9</sup>	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Ola USA Inc.	Ola USA Inc.	OLA Australia Pty. Ltd.	OLA Australia Pty. Ltd.
Country of incorporation or residence of related party	UNITED STATES	UNITED STATES	AUSTRALIA	AUSTRALIA
Description of nature of transactions with related party	Refer attachment	Refer attachment	Refer attachment	Refer attachment
Description of nature of related party relationship	Subsidiary company	Subsidiary company	Subsidiary company	Subsidiary company
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

**Disclosure of transactions between related parties [Table]**

..(5)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
Related party [Axis]	Others <sup>10</sup>		Others <sup>11</sup>	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	ANI Technologies (Lanka) Private Limited	ANI Technologies (Lanka) Private Limited	OLA UK Private Limited	OLA UK Private Limited
Country of incorporation or residence of related party	SRI LANKA	SRI LANKA	UNITED KINGDOM	UNITED KINGDOM
Description of nature of transactions with related party	Refer attachment	Refer attachment	Refer attachment	Refer attachment
Description of nature of related party relationship	Subsidiary company	Subsidiary company	Subsidiary company	Subsidiary company
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

**Disclosure of transactions between related parties [Table]**

..(6)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
Related party [Axis]	Others <sup>12</sup>		Others <sup>13</sup>	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	OLA New Zealand Global Limited	OLA New Zealand Global Limited	OLA Netherlands B.V	OLA Netherlands B.V
Country of incorporation or residence of related party	NEW ZEALAND	NEW ZEALAND	NETHERLANDS	NETHERLANDS
Description of nature of transactions with related party	Refer attachment	Refer attachment	Refer attachment	Refer attachment
Description of nature of related party relationship	Subsidiary company	Subsidiary company	Subsidiary company	Subsidiary company
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

**Disclosure of transactions between related parties [Table]**

..(7)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
Related party [Axis]	Others <sup>14</sup>		Others <sup>15</sup>	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	OLA Finland Oy	OLA Finland Oy	OLA Scotland Private Limited	OLA Scotland Private Limited
Country of incorporation or residence of related party	FINLAND	FINLAND	UNITED KINGDOM	UNITED KINGDOM
Description of nature of transactions with related party	Refer attachment	Refer attachment	Refer attachment	Refer attachment
Description of nature of related party relationship	Subsidiary company	Subsidiary company	Subsidiary company	Subsidiary company
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(8)

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

Categories of related parties [Axis]	Subsidiaries [Member]		Associates [Member]	
Related party [Axis]	Others23		Others17	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	OLA SERVICES LIMITED	CAPITAL PRIVATE SERVICES LIMITED	VOGO AUTOMOTIVE PRIVATE LIMITED	VOGO AUTOMOTIVE PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U65929KA2019PTC123329	U65929KA2019PTC123329	U34200TN2015PTC101106	U34200TN2015PTC101106
Description of nature of transactions with related party	Refer attachment	Refer attachment	Refer attachment	Refer attachment
Description of nature of related party relationship	Subsidiary company	Subsidiary company	Associate	Associate
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(9)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
Related party [Axis]	Others18		Others19	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Krishnamurthy Venugopala Tenneti	Krishnamurthy Venugopala Tenneti	Bhavish Aggarwal	Bhavish Aggarwal
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAYPK8645D	AAYPK8645D	AGPPA8363D	AGPPA8363D
Description of nature of transactions with related party	Refer attachment	Refer attachment	Refer attachment	Refer attachment
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

**Disclosure of transactions between related parties [Table]****..(10)**

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
Related party [Axis]	Others20		Others21	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Ankit Bhati	Ankit Bhati	Harish Abichandani	Harish Abichandani
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	BCKPB8883M	BCKPB8883M	AACPA5353L	AACPA5353L
Description of nature of transactions with related party	Refer attachment	Refer attachment	Refer attachment	Refer attachment
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

**Disclosure of transactions between related parties [Table]****..(11)**

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]		Other related parties [Member]	
Related party [Axis]	Others22		Others23	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Sandeep Singh	Sandeep Singh	OLA MOBILITY LIMITED	ELECTRIC PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	DCYPS1441G	DCYPS1441G		
CIN of related party			U74999KA2017PTC099619	U74999KA2017PTC099619
Description of nature of transactions with related party	Refer attachment	Refer attachment	Refer attachment	Refer attachment
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Others	Others
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(12)

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

Categories of related parties [Axis]	Other related parties [Member]			
Related party [Axis]	Others24		Others25	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	GODDARD TECHNICAL SOLUTIONS PRIVATE LIMITED	GODDARD TECHNICAL SOLUTIONS PRIVATE LIMITED	OLA Foundation	OLA Foundation
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party			AAATO5745J	AAATO5745J
CIN of related party	U74999KA2016PTC098506	U74999KA2016PTC098506		
Description of nature of transactions with related party	Refer attachment	Refer attachment	Refer attachment	Refer attachment
Description of nature of related party relationship	Others	Others	Others	Others
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of related party [TextBlock]	Textual information (35) [See below]	
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	No	No

## Textual information (35)

## Disclosure of related party [Text Block]

32	Related party disclosures	.
.	.	.
(a)	Names of related parties and related party relationships	.
	Names of related parties where control exists irrespective of whether transactions have occurred or not:	.
.	Subsidiaries:	OLA Fleet Technologies Private Limited, India
.	.	Pisces eServices Private Limited, India
.	.	OLA Financial Services Private Limited, India
.	.	OLA Capital Services Private Limited, India (with effect from April 10, 2019)#
.	.	OLA Skilling Private Limited, India
.	.	OLA Singapore Pte. Ltd., Singapore
.	.	OLA Australia Pty. Ltd., Australia*
.	.	OLA New Zealand Global Limited, New Zealand*
.	.	OLA USA Inc., USA*
.	.	OLA Netherlands B.V., Netherlands*
.	.	OLA UK Private Limited, UK^
.	.	OLA Scotland Private Limited, Scotland^
.	..	OLA Finland Oy, Finland^
.	.	OLA France SAS, France (with effect from September 18, 2020)^
.	.	ANI Technologies Bangladesh Limited, Bangladesh
.	.	ANI Technologies (Lanka) Private Limited, Sri Lanka*
.	.	# Wholly owned subsidiary of OLA Financial Services Private Limited, India
.	.	* Wholly owned subsidiary of OLA Singapore Pte. Ltd., Singapore
.	.	^ Wholly owned subsidiary of OLA Netherlands B.V., Netherlands
.	Controlled trust:	OLA Foundation, India
.	Associate:	Vogo Automotive Private Limited, India (effective April 1, 2020) [Refer Note 7(c)]
.	Other related parties:	.
.	Companies in which directors are interested:	OLA Electric Mobility Private Limited, India
.	.	Goddard Technical Solution Private Limited, India
.	Directors and Key Managerial personnel:	Bhavish Aggarwal (Executive Director)



.	.	Ankit Bhati (Executive Director)
.	.	Avnish Sarabjit Bajaj (Non-Executive Director)
.	.	Krishnamurthy Venugopala Tenneti (Non-Executive Director)
.	.	Arun Sarin (Non-Executive Director)
.	.	Brent Richard Irvin (Non-Executive Director)
.	.	Sumer Juneja (Non-Executive Director) (with effect from April 4, 2019)
.	.	Harish Abichandani (Chief Financial Officer)
.	.	Sandeep Singh (Company Secretary)

(b) The transactions that have been entered into with related parties during the year are as follows:

.	For the year ended March 31, 2021	For the year ended March 31, 2020
Investment in subsidiaries (equity shares)	.	.
OLA Singapore Pte. Ltd	29,881	73,433
OLA Fleet Technologies Private Limited	-	39,600
.	29,881	1,13,033
Investment in other companies (preference shares)	-	2,150
Goddard Technical Solution Private Limited	-	2,150
.	For the year ended March 31, 2021	For the year ended March 31, 2020
Deemed capital contribution (Share based payments made to employees of)	.	.
OLA Fleet Technologies Private Limited	56	102
Pisces eServices Private Limited	83	-85
OLA Financial Services Private Limited	154	4
OLA USA Inc.	-22	151
OLA Australia Pty. Ltd.	145	109
OLA UK Private Limited	69	38
OLA New Zealand Global Limited	14	2
.	499	321
Promoter equity contribution (salary waiver)	.	.
Directors	794	-
.	794	-
Loans given to	.	.
OLA Fleet Technologies Private Limited	41,587	-
Pisces eServices Private Limited	7,402	10,953
OLA Skilling Private Limited	-	5

.	48,989	10,958
Loans repaid by	.	.
OLA Skilling Private Limited	15	-
.	15	-
Commission income on financial guarantees	.	.
OLA Fleet Technologies Private Limited	354	182
.	354	182
Commission expense	.	.
OLA Fleet Technologies Private Limited	5	5,201
.	5	5,201
Income from sub-lease	.	.
OLA Electric Mobility Private Limited	67	111
.	67	111
Royalty income	.	.
OLA Australia Pty. Ltd.	564	943
OLA New Zealand Global Limited	106	163
OLA Netherlands B.V.	593	224
OLA Financial Services Private Limited	-	7
.	1,263	1,337
Other income	.	.
OLA Netherlands B.V.	1,374	748
OLA Australia Pty. Ltd.	490	561
OLA Financial Services Private Limited	1,538	1,904
OLA Fleet Technologies Private Limited	504	1,467
OLA New Zealand Global Limited	139	33
.	4,045	4,713
Interest income	1,983	-
OLA Fleet Technologies Private Limited	405	7,880
Pisces eServices Private Limited	2	1
OLA Skilling Private Limited	2,390	7,881
.	For the year ended March 31, 2021	For the year ended March 31, 2020
Payment gateway charges	.	.
OLA Financial Services Private Limited	856	3,524
.	856	3,524
Professional and maintenance fees	.	.
OLA Financial Services Private Limited	506	992

.	506	992
Donations	.	.
OLA Foundation	939	50
.	939	50
Reimbursement of expenses to	.	.
OLA USA Inc.	472	-
OLA Financial Services Private Limited	98	-
OLA Fleet Technologies Private Limited	-	110
Pisces Eservices Private Limited*	-	-
.	570	110
*Rounded off to nearest Lakhs	.	.
Recovery of expenses from	.	.
OLA Financial Services Private Limited**	1,057	3,876
OLA Netherlands B.V.	1,684	459
OLA Australia Pty. Ltd.	1,372	895
OLA Fleet Technologies Private Limited	475	1,657
OLA Electric Mobility Private Limited	571	1,035
OLA New Zealand Global Limited	380	254
Pisces eServices Private Limited	59	16
OLA Foundation	10	9
OLA Skilling Private Limited	9	9
.	5,617	8,210
**Includes transfer of advance to a vendor Rs. 323 Lakhs (March 31, 2020: Nil)	.	.
Professional fees	.	.
Krishnamurthy Venugopala Tenneti	96	96
.	96	96
Liability transferred to (on transfer of employees)	.	.
Pisces eServices Private Limited	225	-
OLA Financial Services Private Limited	29	-
OLA Electric Mobility Private Limited	127	-
.	381	-
Liability transferred from (on transfer of employees)	.	.
OLA Fleet Technologies Private Limited	83	-
.	83	-
Advances given	.	.
Goddard Technical Solution Private Limited	6	-

.	6	-
Remuneration*	.	.
Salaries and other employee benefits to directors and executive officers	630	1,984
.	630	1,984

\*Includes provision for variable pay amounting to Rs. 270 Lakhs (March 31, 2020: Rs. 461 Lakhs) and does not include share based payment expense amounting to Rs. 1,602 Lakhs (March 31, 2020: Rs. 1,091 Lakhs).

This amount does not include gratuity and leave encashment as the same is determined for the Company as a whole based on actuarial valuation.

.	As at March 31, 2021	As at March 31, 2020
The balances receivable from and payable to related parties as at year end are as follows:	.	.
Investments in subsidiaries (equity shares) (gross)	.	.
OLA Singapore Pte. Ltd*	1,49,552	1,19,672
OLA Fleet Technologies Private Limited	85,645	85,645
Pisces eServices Private Limited	23,243	23,243
OLA Financial Services Private Limited	5,607	5,607
ANI Technologies Bangladesh Limited	4	4
OLA Skilling Private Limited	1	1
.	2,64,052	2,34,172
*Includes share application money pending allotment Rs. Nil (March 31, 2020: Rs. 11,032 Lakhs)	.	.
Investment in associate (gross)	.	.
Vogo Automotive Private Limited	8,164	-
.	8,164	-
Investment in other companies**	.	.
OLA Electric Mobility Private Limited	2,222	2,222
Goddard Technical Solution Private Limited	2,150	2,150
Vogo Automotive Private Limited	-	1,368
.	4,372	5,740
**Amount disclosed is the cost of investment made in other entities	.	.
Deemed capital contribution	.	.
Guarantees given	.	.
OLA Fleet Technologies Private Limited	2,361	853
.	2,361	853
Financial guarantee liability	.	.
OLA Fleet Technologies Private Limited	1,389	235
.	1,389	235

Share based payments expense for employees of	.	.
OLA Fleet Technologies Private Limited	647	591
Pisces eServices Private Limited	188	105
OLA Financial Services Private Limited	170	16
OLA USA Inc.	1,220	1,242
OLA Australia Pty. Ltd	526	381
OLA UK Private Limited	203	134
OLA New Zealand Global Limited	22	8
.	2,976	2,477
Loans given (gross)	.	.
Pisces eServices Private Limited	87,594	80,192
OLA Skilling Private Limited	-	15
OLA Fleet Technologies Private Limited	41,587	-
.	1,29,181	80,207
Interest accrued on loans given (gross)	.	.
Pisces eServices Private Limited	10,894	10,499
OLA Fleet Technologies Private Limited	1,834	-
.	12,728	10,499
Security deposit (liability)	.	.
OLA Electric Mobility Private Limited	54	54
.	54	54
Advances (asset)	.	.
Goddard Technical Solution Private Limited	6	-
.	6	-
.	As at March 31, 2021	As at March 31, 2020
Other receivables	.	.
Pisces eServices Private Limited	8,654	8,819
OLA Australia Pty. Ltd.	8,633	4,933
OLA Financial Services Private Limited	7,552	4,730
OLA Netherlands B.V.	6,612	2,847
OLA Fleet Technologies Private Limited	5,085	3,098
OLA New Zealand Global Limited	1,281	545
OLA Electric Mobility Private Limited	892	447
OLA UK Private Limited	46	43

OLA Foundation	31	21
OLA Singapore Pte. Ltd.	17	17
OLA Skilling Private Limited	-	10
OLA Financial Services Private Limited		919
.	38,803	26,429
Advances given during the year	.	.
Goddard Technical Solution Private Limited, India	6	-
.	6	-
Allowances for impairment of investments	.	.
OLA Fleet Technologies Private Limited	88,652	-
Vogo Automotive Private Limited	8,164	-
.	96,816	-
Allowances for loan given	.	.
OLA Fleet Technologies Private Limited	41,587	-
Pisces Eservices Private Limited	80,192	80,192
.	1,21,779	80,192
Allowances for interest accrued on loan given	.	.
OLA Fleet Technologies Private Limited	1,834	-
Pisces Eservices Private Limited	10,499	10,499
.	12,333	10,499
Other payables	.	.
OLA USA Inc., USA	467	-
.	467	-

The Company has issued letter of financial and operational support / undertaking to all its subsidiaries. The Company has also given guarantees for borrowings from banks by OLA Fleet Technologies Private Limited, which is disclosed under contingent liabilities.

The Company has also entered into current account transactions with its subsidiaries for collection / settlement of transactions with driver partners.

#### Terms and conditions of transactions with related parties

The transactions with related parties are made on terms equivalent to those prevailing in arm`s length transactions. The outstanding receivable / payable balances are generally unsecured and interest is charged as per terms agreed with the related parties.

**[611700] Notes - Other provisions, contingent liabilities and contingent assets****Disclosure of contingent liabilities [Table]**

..(1)

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

Classes of contingent liabilities [Axis]	Tax contingent liability [Member]		Contingent liability for guarantees [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of contingent liabilities [Abstract]				
Disclosure of contingent liabilities [Line items]				
Description of nature of obligation, contingent liabilities	Contingent liabilities	Contingent liabilities	Financial guarantee	Financial guarantee
Estimated financial effect of contingent liabilities	14,609	14,609	63,417	51,000

**Disclosure of contingent liabilities [Table]**

..(2)

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

Classes of contingent liabilities [Axis]	Other contingent liabilities [Member]		Other contingent liabilities, others [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of contingent liabilities [Abstract]				
Disclosure of contingent liabilities [Line items]				
Description of nature of obligation, contingent liabilities	Refer Member	Refer Child Member	Capital commitments	Capital commitments
Estimated financial effect of contingent liabilities	1,38,469	228	1,38,469	228

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	Yes	Yes
Description of other contingent liabilities others	Commitments	Commitments

**[700200] Notes - Corporate social responsibility****Disclosure of net profits for last three financial years [Table]**

..(1)

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

Net profits for last three financial years [Axis]	Financial year 1 [Member]	Financial year 2 [Member]	Financial year 3 [Member]
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of net profits for last three financial years [Abstract]			
Disclosure of net profits for last three financial years [LineItems]			
Description of financial year	FY 2019-20	FY 2018-19	FY 2017-18
Profit before tax of financial year	-1,71,462	-1,16,027	-2,67,670
Net profit computed u/s 198 and adjusted as per rule 2(1)(f) of Companies (CSR Policy) Rules, 2014	-1,71,462	-1,16,027	-2,67,670

**Classification of CSR spending [Table]**

..(1)

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

Classification of CSR spending [Axis]	1
	<b>01/04/2020 to 31/03/2021</b>
Disclosure of CSR spending [Abstract]	
Details of CSR spent during financial year [Abstract]	
Manner in which amount CSR spent during financial year [Abstract]	
Manner in which amount CSR spent during financial year [Line items]	
CSR project or activity identified	-
Sector in which project is covered	Health care
Whether projects or programs undertaken in local area or other	-
Name of state or union territory where projects or programs was undertaken	Karnataka
Name of district where projects or programs was undertaken	-
Budget amount outlay project or program wise	0
Amount spent on projects or programs [Abstract]	
Overheads on projects or programs	0
Total amount spent on projects or programs	0
Mode of amount spent	Directly by company

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

	<b>01/04/2020 to 31/03/2021</b>
Disclosure of corporate social responsibility explanatory [TextBlock]	Refer Annexure ii of the Board's Report
Whether provisions of corporate social responsibility are applicable on company	Yes
Disclosure of composition of CSR committee [TextBlock]	Refer Annexure ii of the Board's Report
Whether company has written CSR policy	Yes
Details CSR policy [TextBlock]	Refer Annexure ii of the Board's Report
Average net profit for last three financial years	-1,85,053
Prescribed CSR expenditure	0
Amount CSR to be spent for financial year	0
Amount spent in local area	0

**[610500] Notes - Events after reporting period**

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

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
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]	ESOP1	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	2013 Employee Stock Option plan ('the 2013 plan')	2013 Employee Stock Option plan ('the 2013 plan')
Description of vesting requirements for share-based payment arrangement	Textual information (36) [See below]	Textual information (37) [See below]
Number of instruments granted in share-based payment arrangement	0.0000459525	0.0000531428

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of share-based payment arrangements [TextBlock]	Textual information (38) [See below]		
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	0.000046	0.0000531	
Number of share options forfeited in share-based payment arrangement	-0.0000601	-0.0001109	
Number of share options exercised in share-based payment arrangement	0	-0.0000367	
Number of share options expired in share-based payment arrangement	0	-0.0000021	
Total changes of number of share options outstanding in share based payment arrangement	0	0	
Number of share options outstanding in share-based payment arrangement at end of period	0	0	0.0003229
Number of share options exercisable in share-based payment arrangement	0.0002809	0.0002407	
Weighted average exercise price of share options outstanding in share based payment arrangement [Abstract]			
Weighted average exercise price of share options expired in share-based payment arrangement	0	0	
Total changes of weighted average exercise price of share options outstanding in share-based payment arrangement	0	0	
Weighted average exercise price of share options outstanding in share-based payment arrangement at end of period	0	0	0
Disclosure of number and weighted average exercise prices of other equity instruments [TextBlock]			
Number of other equity instruments outstanding in share based payment arrangement [Abstract]			
Number of other equity instruments granted in share-based payment arrangement	0	0	
Total changes of number of other equity instruments outstanding in share-based payment arrangement	0	0	
Number of other equity instruments outstanding in share-based payment arrangement at end of period	0	0	0
Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at end of period	0	0	0
Disclosure of indirect measurement of fair value of goods or services received, other equity instruments granted during period [TextBlock]			
Number of other equity instruments granted in share-based payment arrangement	0	0	

## Textual information (36)

### **Description of vesting requirements for share-based payment arrangement**

The 2013 plan was approved by the Board of Directors on 23 April 2013 and by the shareholders on 2 May 2013. The plan entitles the right but not an obligation, for key management personnel, senior employees of the Company and its subsidiaries (collectively referred to as "eligible employees") to purchase or subscribe at a future date the shares underlying the option at a pre-determined price, subject to compliance with vesting conditions; all exercised options shall be settled by physical delivery of equity shares or as provided under the 2013 plan. As per the plan, holders of vested options are entitled to purchase one equity share of Rs. 10 each for every ten options at an exercise price of Rs. 1 each. The Company has computed the fair value of the options for the purpose of accounting of employee stock compensation expense over the vesting period of the options.

## Textual information (37)

### **Description of vesting requirements for share-based payment arrangement**

The 2013 plan was approved by the Board of Directors on 23 April 2013 and by the shareholders on 2 May 2013. The plan entitles the right but not an obligation, for key management personnel, senior employees of the Company and its subsidiaries (collectively referred to as "eligible employees") to purchase or subscribe at a future date the shares underlying the option at a pre-determined price, subject to compliance with vesting conditions; all exercised options shall be settled by physical delivery of equity shares or as provided under the 2013 plan. As per the plan, holders of vested options are entitled to purchase one equity share of Rs. 10 each for every ten options at an exercise price of Rs. 1 each. The Company has computed the fair value of the options for the purpose of accounting of employee stock compensation expense over the vesting period of the options.

## Textual information (38)

### Disclosure of share-based payment arrangements [Text Block]

36 Employees' share-based payment plan

2013 Employee Stock Option plan ('the 2013 plan')

The 2013 plan was approved by the Board of Directors on April 23, 2013 and by the shareholders on May 2, 2013. The plan gives the right but not create an obligation, for employees of the Company and its subsidiaries (collectively referred to as "eligible employees") to purchase or subscribe, at a future date, to the equity shares underlying the option at a pre-determined price, subject to compliance with vesting conditions. As per the plan, holders of vested options are entitled to purchase one equity share of Rs. 10 each for every ten options at an exercise price of Re. 1 each.

The Company has computed the fair value of the options for the purpose of accounting for employee stock compensation expense over the vesting period of the options.

The terms and conditions related to the grant of the share options during the year are as follows:

Employees entitled	Vesting conditions	March 31, 2021	March 31, 2020
Key managerial personnel	One to four years of service from grant date	848	73,959
Senior employees	One to four years of service from grant date	4,58,677	4,57,469
Total share options granted during the year	.	4,59,525	5,31,428

The vested options can be exercised within a period of five years for continuing employees and within a period of one to six months for resigned/retired employees after the date on which the shares of the Company are listed on a recognised stock exchange or as determined by the Board of Directors.

The details of activities under the plan are summarised below:

(a) Stock options issued to the employees of the Company

.	For the year ended March 31, 2021	.	For the year ended March 31, 2020	.
.	Number of options	Weighted average exercise price	Number of options	Weighted average exercise price
Outstanding at the beginning of the year	32,29,155	Re. 1	41,94,978	Re. 1
Granted during the year	4,59,525	Re. 1	5,31,428	Re. 1
Forfeited during the year	6,01,119	Re. 1	11,09,232	Re. 1
Exercised during the year	-	-	3,66,700	Re. 1
Settled during the year*	-	-	21,319	Re. 1
Outstanding at the end of the year	30,87,561	Re. 1	32,29,155	Re. 1
Exercisable at the end of the year	28,09,227	Re. 1	24,07,524	Re. 1

\*Excludes Nil (March 31, 2020: 2,360) stock options settled for employees of subsidiaries

## (b) Stock options issued to the employees of the subsidiary company

	For the year ended March 31, 2021		For the year ended March 31, 2020	
	Number of options	Weighted average exercise price	Number of options	Weighted average exercise price
Outstanding at the beginning of the year	3,76,826	Re. 1	3,17,633	Re. 1
Granted during the year	2,17,797	Re. 1	61,553	Re. 1
Forfeited during the year	3,38,469	Re. 1	-	-
Exercised during the year	-	-	-	-
Settled during the year*	-	-	2,360	Re. 1
Outstanding at the end of the year	2,56,154	Re. 1	3,76,826	Re. 1
Exercisable at the end of the year	2,10,909	Re. 1	1,79,756	Re. 1

The weighted average share price of option exercised under the 2013 plan on the date of exercise was Rs. Nil (March 31, 2020 : Rs. 4,858). There has been no exercise of stock options during the year. The weighted average remaining contractual life of the stock options as at March 31, 2021 is 1.7 years (March 31, 2020: 3 years).

The weighted average fair value of options granted during the year ended March 31, 2021 was Rs. 1,275 (March 31, 2020: Rs 1,080).

The fair value per option was measured based on the Black-Scholes-Merton model, which is as below:

	Number of options to employee of the Company	Number of options to employee of subsidiary company	Range of fair value per option
Prior to April 1, 2016	10,22,937	3,492	Rs. 102 to Rs. 1,352
From April 1, 2016 to March 31, 2017	2,54,032	2,978	Rs. 774 to Rs. 1,352
From April 1, 2017 to March 31, 2018	7,64,791	75,778	Rs. 811 to Rs. 876
From April 1, 2018 to March 31, 2019	6,85,053	1,37,238	Rs. 811 to Rs. 1,169
From April 1, 2019 to March 31, 2020	1,86,271	8,778	Rs. 1,169
From April 1, 2020 to March 31, 2021	1,74,477	27,890	Rs. 1,275
Total	30,87,561	2,56,154	.

The fair value per options mentioned above was calculated on the grant date using the Black-Scholes-Merton model with the following assumptions:

	March 31, 2021	March 31, 2020
Risk free interest rate	4.70%	5.90%
Expected volatility	35.00%	45.00%
Expected life	1.7 years	3 years

During the year, the Company recorded a share based payment expense of Rs. 3,689 Lakhs (March 31, 2020 : Rs. 2,105 Lakhs) in the statement of profit and loss net of the amount capitalized as internally generated software of Rs. Nil (March 31, 2020 : Rs. 400 Lakhs) and expense recharged of Rs. Nil (March 31, 2020: Rs. 551 Lakhs).

The share based payment expenses of Rs. 499 Lakhs (March 31, 2020: 321 Lakhs) relating to employees of subsidiary companies is recorded as investment in subsidiaries during the year.

### [613000] Notes - Earnings per share

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

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of earnings per share [TextBlock]	Textual information (39) [See below]	
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -609	[INR/shares] -825
Total basic earnings (loss) per share	[INR/shares] -609	[INR/shares] -825
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -609	[INR/shares] -825
Total diluted earnings (loss) per share	[INR/shares] -609	[INR/shares] -825
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	-1,32,608	-1,71,462
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	-1,32,608	-1,71,462
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 2,17,72,516	[shares] 2,07,73,700
Adjusted weighted average shares	[shares] 2,17,72,516	[shares] 2,07,73,700

## Textual information (39)

## Disclosure of earnings per share [Text Block]

## 30. Earnings/(loss) per shares (EPS)

## (a) Basic EPS

The profit/(loss) attributable to equity shareholders and weighted average number of equity shares outstanding for the purpose of calculating basic earnings/(loss) per share are as follows:

	March 31, 2021	March 31, 2020
.		
(Loss) for the year	(1,32,608)	(1,71,462)
.	.	.
Weighted average number of equity shares	.	.
Opening equity shares	30,15,982	24,00,887
Weighted average number of equity shares issued during the year	-	3,49,719
Conversion of compulsorily convertible preference shares	1,87,56,534	1,80,23,094
Weighted average equity shares for calculation of basic earnings/(loss) per share	2,17,72,516	2,07,73,700

## (b) Diluted EPS

(Loss) for the year	(1,32,608)	(1,71,462)
Weighted average equity shares considered for calculation of basic earnings/(loss) per share	2,17,72,516	2,07,73,700
Effect of exercise of share options*	-	-
Weighted average shares for calculation of diluted earnings/(loss) per share	2,17,72,516	2,07,73,700

\*As the effect of conversion of outstanding share options is anti-dilutive, their effect has not been considered.

**[610900] Notes - First time adoption**

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

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No
Disclosure of reconciliation of equity from previous GAAP to Ind AS [TextBlock]		
Equity as per Indian GAAP	0	0
Equity as per Ind AS	0	0
Disclosure of reconciliation of comprehensive income from previous GAAP to Ind AS [TextBlock]		
Comprehensive income as per Indian GAAP	0	0
Comprehensive income as per Ind AS	0	0
Disclosure of reconciliation of profit (loss) for the period from previous GAAP to Ind AS [TextBlock]		
Profit (loss) for the period as per Indian GAAP	0	0
Profit (loss) for the period as per Ind AS	0	0