

APNATIME TECH PRIVATE LIMITED
Standalone Financial Statements for period 01/04/2021 to 31/03/2022

[400100] Disclosure of general information about company

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Name of company	APNATIME TECH PRIVATE LIMITED	
Corporate identity number	U74999MH2019PTC325170	
Permanent account number of entity	AASCA2674H	
Address of registered office of company	G-28 - Quest Coworks, 5th Floor, Technopolis Knowledge Park, Hanuman Nagar, Andheri East, Mumbai City MH 400093 IN	
Type of industry	Commercial and Industrial	
Registration date	09/05/2019	
Category/sub-category of company	Company limited by Shares/Non-govt company	
Number of employees in the company at the end of the financial Year	573	
Whether company has published sustainability report for the financial Year	No	
Date of board meeting when final accounts were approved	24/09/2022	
Period covered by financial statements	12 Months	12 Months
Date of start of reporting period	01/04/2021	01/04/2020
Date of end of reporting period	31/03/2022	31/03/2021
Nature of report standalone consolidated	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	
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)	B Block, 30/1, Vaishnavi Silicon Terraces Hosur Main Road, Adugodi 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)	091-9898149917	

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]	Services1	Services2
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
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	9985	9983
Description of product or service category	SUPPORT SERVICES	SUPPORT SERVICES
Turnover of product or service category	6,387.26	2.28
Highest turnover contributing product or service (ITC 8 digit) code	99859990	99831319
Description of product or service	The company is involved in the business of providing technology support services	Textual information (1) [See below]
Unit of measurement of highest contributing product or service	-	-
Turnover of highest contributing product or service	6,387.26	2.28

Textual information (1)**Description of product or service**

It carries on the business of an interconnected network of experienced professionals from around the world. The Company also intends to serve as a preliminary medium of contact and exchange of information who have bonafide intention to contact or to be contacted for the purpose of job opportunities.

[400400] Disclosures - Directors report**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]	Relatedparty1	Relatedparty2
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Name of related party	Apna Time Inc.	Vidyut Harivadan Parikh
Nature of related party relationship	Holding company	Key managerial personnel or his relative
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	Apna Time Inc.	Vidyut Harivadan Parikh
Nature of related party relationship	Holding company	Key managerial personnel or his relative
Description of nature of material contracts/arrangements/transactions with related party	Payment received against reimbursement of Expenses, Revenue from technical services rendered	Reimbursement of Expenses made
Duration of material contracts/arrangements/transactions with related party	1st April, 2021 to 31st March, 2022	1st April, 2021 to 31st March, 2022
Whether approval taken from board for material contracts/arrangements/transactions with related party	Yes	Yes

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]
	01/04/2021 to 31/03/2022
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	-
Description of main product/service	-
NIC code of product/service	-
Percentage to total turnover of company	0.00%

Details of directors signing board report [Table]

..(1)

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

Directors signing board report [Axis]	Director1	Director2
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
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	NIRMIT	VIDYUT
Middle name of director	VIDYUT	HARIVADAN
Last name of director	PARIKH	PARIKH
Designation of director	DIRECTOR	DIRECTOR
Director identification number of director	03114930	06452010
Date of signing board report	24/09/2022	24/09/2022

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

	01/04/2021 to 31/03/2022
Disclosure in board of directors report explanatory [TextBlock]	Textual information (2) [See below]
Description of state of companies affair	As per Directors report
Disclosure relating to amounts if any which is proposed to carry to any reserves	The Company has not transferred any amount to reserves during the year.
Disclosures relating to amount recommended to be paid as dividend	In view of losses, your directors do not recommend any payment of dividend for the year under review
Details regarding energy conservation	Textual information (3) [See below]
Details regarding technology absorption	Company has not imported any technology and hence there is nothing to be reported here.
Details regarding foreign exchange earnings and outgo	Foreign Exchange Earnings for FY 2021-2022: 6,387.26 Lakhs, FY 2020-2021: 1,693.36 Lakhs and Foreign Exchange Outgo for FY 2021-2022: 129.33 Lakhs, FY 2020-2021: 283.57Lakhs
Disclosures in director's responsibility statement	Textual information (4) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	No material changes or commitments, affecting the financial position of the Company have occurred between the end of the financial year of the company under review and the date of the Board's Report.
Particulars of loans guarantee investment under section 186 [TextBlock]	Textual information (5) [See below]
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (6) [See below]
Whether there are contracts/arrangements/transactions not at arm's length basis	No
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]	-
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]	Textual information (7) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	N.A.
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (8) [See below]
Disclosure of change in nature of business [TextBlock]	No Change.
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	-
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	-

Details relating to deposits covered under chapter v of companies act [TextBlock]	The Company has not accepted any deposit within the meaning of Section 73 of the Companies Act, 2013 during the period under review.
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	-
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	-
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (9) [See below]
Disclosure of appointment and remuneration of managerial personnels [TextBlock]	-
Number of meetings of board	7

Textual information (2)

Disclosure in board of directors report explanatory [Text Block]

DIRECTORS' REPORT To, THE MEMBERS

Your directors present herewith the 3rd ANNUAL REPORT together with the Audited Financial Statements and Auditors' report thereon for the year ended 31st March, 2022.

FINANCIAL RESULTS/ STATE OF COMPANY AFFAIRS:

The Financial Results of the Company for the year ended on 31st March, 2022 are as follows: -

(Amt. in Lakhs)

Particulars	Year 2021-22	Year 2020-21
Gross Revenue	6,576.48	1,715.60
Profit / (loss) Before Depreciation, Amortization and Taxation	(11,105.91)	(2,775.41)
Depreciation and Amortization	150.96	49.01
Profit / (Loss) before Taxation	(11,256.87)	(2,824.42)
Prior period Item	0.00	4.76
Provision for taxation - For Current Tax	0.00	0.00
Provision for taxation of earlier years	0.00	0.00
Provision for taxation - For Deferred Tax (Net)	0.00	(2.46)
Profit / (Loss) after Taxation	(11,256.87)	(2,826.72)

DIVIDEND AND TRANSFER TO RESERVES:

In view of losses, your directors do not recommend any payment of dividend for the year under review. Further the Company has not transferred any amount to reserves during the year.

SHARE CAPITAL:

During the year under review:

Authorised Share Capital increased from existing Rs. 5,25,00,000/- (Rupees Five Crore Twenty-Five Lakh Only) divided into 52,50,000 (Fifty-Two Lakh Fifty Thousand) Equity Shares of Rs. 10/- each (Rupees Ten Only) to 10,50,00,000/- (Rupees Ten Crores Fifty Lakh) divided into 1,05,00,000 (One Crore Five Lakh) Equity Shares of Rs. 10/- (Rupees Ten Only) each on 20th May, 2021.

the Company issued 51,56,150 Equity Shares of FV of Rs. 10/- each at Rs. 119/- per share (including premium of Rs. 109/- per share) on 31st May, 2021 on right basis to holding Company M/s. Apna Time Inc.

After the closure of the year under review:

the Company issued 4,99,960 Equity Shares of FV of Rs. 10/- each at Rs. 4,092/- per share (including premium of Rs. 4,082/- per share) on 9th September, 2022 on right basis to holding Company M/s. Apna Time Inc.

MATERIAL CHANGES AFFECTING FINANCIAL POSITION OF THE COMPANY:

No material changes or commitments, affecting the financial position of the Company have occurred between the end of the financial year of the company under review and the date of the Board's Report.

DIRECTORS' RESPONSIBILITY STATEMENT:

It is hereby stated that:

In the preparation of annual financial statement, the applicable accounting standards have been followed and that no material departures have been made for the same.

(b) The Directors have 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.

The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

(d) The Directors have prepared the annual accounts on going concern basis.

The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

NUMBER OF BOARD MEETINGS:

During the year under review, the Board of Directors duly met 7 times and the details of attendance of directors are as follows:

		Name of Directors	
SR No.	Date of Board Meetings	Mr. Nimit Vidyut Parikh	Mr. Vidyut Harivadan Parikh
1.	19th May, 2021	v	v
2.	24th May, 2021	v	v
3.	31st May, 2021	v	v
4.	27th September, 2021	v	v
5.	26th October, 2021	v	v
6.	18th January, 2022	v	v
7.	1st March, 2022	v	v
	Total No. of Meetings attended	7/7	7/7

DEPOSITS:

The Company has not accepted any deposit within the meaning of Section 73 of the Companies Act, 2013 during the period under review.

LOANS FROM DIRECTOR/RELATIVE OF DIRECTOR:

At the closure of the year, the outstanding of loan taken from Director/ relative of Director is NIL.

LOAN FROM HOLDING COMPANY:

The Company entered into following ECB agreements:

External Commercial Borrowing arrangement with M/s. Apna Time Inc. on 24th November, 2020 for USD 49,00,000 (United States Dollar Forty-Nine Lakhs Only). The Company intends to utilize the loan for working capital and general corporate purpose. External Commercial Borrowing arrangement with M/s. Apna Time Inc. on 13th December, 2021 for USD 180,00,000 (United States Dollar One Eighty Lakh Only). The Company intends to utilize the loan for working capital and general corporate purpose.

LOANS, GUARANTEES & INVESTMENTS U/S 186:

Particulars of loans given, investments made, guarantee given and security provided by the Company, if any during the year under review are as mentioned in the Notes forming part of the Financial Statements.

CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES:

Details of contracts or arrangements with related parties referred to in Section 188 (1) of the Companies Act, 2013 are as per Annexure-I.

ANNUAL RETURN:

Pursuant to Section 134(3)(a) and Section 92(3) of the Act, the Copy of Annual Return of the Company for the financial year ended 31st March, 2022 is placed on the Company's website at <https://apna.co/>

SECRETARIAL STANDARDS:

The Board of Directors of the company confirms to the best of their knowledge and belief that the Company has complied with the applicable provisions of the Secretarial Standards issued by the Institute of Company Secretaries of India as amended from time to time and made applicable by the Ministry of Corporate Affairs during the financial year under review.

PREVENTION OF SEXUAL HARASSMENT AT WORKPLACE:

The Company is committed to provide a safe and conducive work environment to its employees during the year under review.

An Internal Complaints Committee (ICC) has been set up to redress complaints received regarding sexual harassment. Your Directors further state that during the year under review, there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

MAINTENANCE OF COST RECORDS:

The Company is not required to maintain any cost records prescribed under section 148 of the Companies Act, 2013 and rules made thereunder.

STATUTORY AUDITORS AND THEIR OBSERVATION:

M/s. Walker Chandiok & Co, LLP, Chartered Accountants (Firm Registration Number: 001076N/N500013) were appointed as Statutory Auditors, for a term of five years to hold office till the conclusion of the Annual General Meeting to be held for the financial year ending on 31st March, 2026 and they will continue to act as statutory auditor till the expiry of their present term.

The Auditors' Report to the members for the year under review contains following qualification:

INTERNAL FINANCIAL CONTROL SYSTEM AND ITS ADEQUACY:

The Company has an adequate Internal Financial Control System, commensurate with the size, scale and complexity of its operations. The scope and authority of the Internal Financial Control function is well defined.

PARTICULARS OF EMPLOYEES:

During the year under review, there are no employees drawing remuneration which is in excess of the limit as prescribed under Section 197 of the Companies Act, 2013 read with rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

RISK MANAGEMENT POLICY:

The Management regularly reviews the risk and took appropriate steps to mitigate the risk. The company has in place the Risk Management policy. The Company has a robust Business Risk Management (BRM) framework to identify, evaluate, business risks, Financial risk, Competition risk, Human resource risk. In the opinion of the Board, no risk has been identified that may threaten the existence of the Company.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNING AND OUTGO:

The information on conservation of energy, technology absorption and foreign exchange earnings and outgo as stipulated hereunder: -

Conservation of Energy:

1. The steps taken or impact on conservation of energy: -

The Company has taken measures and applied strict control system to monitor day to day power consumption, to endeavor to ensure the optimal use of energy with minimum extent possible wastage as far as possible. The day to day consumption is monitored and various ways and means are adopted to reduce the power consumption in an effort to save energy.

2. The steps taken by the company for utilizing alternate sources of energy.

Company has not made any capital investment on energy conservation equipment.

3. The capital investment on energy conservation equipments.

Company has not made any capital investment on energy conservation equipment.

Technology Absorption

Company has not imported any technology and hence there is nothing to be reported here.

Foreign Exchange Earning and Outgo:

The details of foreign exchange earnings and outgo during the year are as follows:

(Amt. In Lakh)

Particulars	FY 2021-2022	FY 2020-2021
Foreign Exchange Earnings	6,387.26	1,693.36
Foreign Exchange Outgo	129.33	283.57

ACKNOWLEDGMENT:

Your Directors would like to express their appreciation for the assistance and co-operation received from the various Government authorities, customers, vendors and members during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the committed services by the Company's executives, staff and workers. The Board also places on record the valuable support given by the various Government authorities, clients and other business associates for their contribution to the Company.

	<p>FOR AND ON BEHALF OF THE BOARD</p> <p>APNATIME TECH PRIVATE LIMITED</p>	
<p>Date: 24th September, 2022</p>	<p>_____</p> <p>(Signature)</p> <p>NIRMIT VIDYUT PARIKH DIRECTOR</p> <p>DIN: 03114930</p> <p>Place: Bengaluru</p>	<p>_____</p> <p>(Signature)</p> <p>VIDYUT HARIVADAN PARIKH</p> <p>DIRECTOR</p> <p>DIN: 06452010</p> <p>Place: USA</p>

Textual information (3)

Details regarding energy conservation

1. The steps taken or impact on conservation of energy: - The Company has taken measures and applied strict control system to monitor day to day power consumption, to endeavor to ensure the optimal use of energy with minimum extent possible wastage as far as possible. The day to day consumption is monitored and various ways and means are adopted to reduce the power consumption in an effort to save energy.
2. The steps taken by the company for utilizing alternate sources of energy. Company has not made any capital investment on energy conservation equipment.
3. The capital investment on energy conservation equipments. Company has not made any capital investment on energy conservation equipment.

Textual information (4)

Disclosures in director's responsibility statement

It is hereby stated that: (a) In the preparation of annual financial statement, the applicable accounting standards have been followed and that no material departures have been made for the same. (b) The Directors have 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) The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities; (d) The Directors have prepared the annual accounts ongoing concern basis. (e) The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Textual information (5)

Particulars of loans guarantee investment under section 186 [Text Block]

Particulars of loans given, investments made, guarantee given and security provided by the Company, if any during the year under review are as mentioned in the Notes forming part of the Financial Statements.

Textual information (6)

Particulars of contracts/arrangements with related parties under section 188(1) [Text Block]

Annexure - I

FORM NO. AOC -2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act 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 transaction under third proviso thereto.

Details of contracts or arrangements or transactions not at Arm's length basis.

All contracts/arrangements entered into by the Company with related parties referred to in sub-section (1) of Section 188 of the Companies Act, 2013 are at arms' length basis.

Details of material contracts or arrangements or transactions at Arm's length basis.

(Amount in Lakh)

Name (s) of the related party	Nature of relationship	Nature of contracts/ arrangements/ transaction	Duration of the contracts/ arrangements/ transaction	Salient terms of the contracts or arrangements or transaction including the value, if any	Date of approval by the Board, if any	Amount paid as advances, if any
Apna Time Inc.	Holding Company	Payment received against reimbursement of Expenses	1stApril, 2021 to 31stMarch, 2022	0.04	As per the note below	As per the note below
Apna Time Inc.	Holding Company	Revenue from technical services rendered	1stApril, 2021 to 31stMarch, 2022	6,387.26	As per the note below	As per the note below
Vidyut Harivadan Parikh	Director	Reimbursement of Expenses made	1stApril, 2021 to 31stMarch, 2022	0.10	As per the note below	As per the note below

Note: Appropriate approvals have been taken for related party transactions wherever necessary. Advance have been paid as per the agreement executed between the parties, if any.

	<p>FOR AND ON BEHALF OF THE BOARD</p> <p>APNATIME TECH PRIVATE LIMITED</p>	
<p>Date: 24thSeptember, 2022</p>	<p>_____</p> <p>(Signature)</p> <p>NIRMIT VIDYUT PARIKH DIRECTOR</p> <p>DIN: 03114930</p> <p>Place: Bengaluru</p>	<p>_____</p> <p>(Signature)</p> <p>VIDYUT HARIVADAN PARIKH</p> <p>DIRECTOR</p> <p>DIN: 06452010</p> <p>Place: USA</p>

Textual information (7)

Disclosure of statement on development and implementation of risk management policy [Text Block]

The Management regularly reviews the risk and took appropriate steps to mitigate the risk. The company has in place the Risk Management policy. The Company has a robust Business Risk Management (BRM) framework to identify, evaluate, business risks, Financial risk, Competition risk, Human resource risk. In the opinion of the Board, no risk has been identified that may threaten the existence of the Company.

Textual information (8)

Disclosure of financial summary or highlights [Text Block]

FINANCIAL RESULTS/ STATE OF COMPANY AFFAIRS:

The Financial Results of the Company for the year ended on 31st March, 2022 are as follows: -

(Amt. in Lakhs)

Particulars	Year 2021-22	Year 2020-21
Gross Revenue	6,576.48	1,715.60
Profit / (loss) Before Depreciation, Amortization and Taxation	(11,105.91)	(2,775.41)
Depreciation and Amortization	150.96	49.01
Profit / (Loss) before Taxation	(11,256.87)	(2,824.42)
Prior periodItem	0.00	4.76
Provision for taxation - For Current Tax	0.00	0.00
Provision for taxation of earlier years	0.00	0.00
Provision for taxation - For Deferred Tax (Net)	0.00	(2.46)
Profit / (Loss) after Taxation	(11,256.87)	(2,826.72)

Textual information (9)

Details regarding adequacy of internal financial controls with reference to financial statements [Text Block]

The Company has an adequate Internal Financial Control System, commensurate with the size, scale and complexity of its operations. The scope and authority of the Internal Financial Control function is well defined.

[400200] Disclosures - Auditors report**Details regarding auditors [Table]**

..(1)

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

Auditors [Axis]	Column1
	01/04/2021 to 31/03/2022
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	Walker Chandiok & Co LLP
Name of auditor signing report	AASHEESH ARJUN SINGH
Firms registration number of audit firm	001076N/N500013
Membership number of auditor	210122
Address of auditors	5th Floor, No. 65/2, Block "A", Bagmane Tridib Bagmane, Tech Park, C V Raman Nagar, Bengaluru, Karnataka-KA-560093
Permanent account number of auditor or auditor's firm	AAAFW4298E
SRN of form ADT-1	T54080387
Date of signing audit report by auditors	24/09/2022
Date of signing of balance sheet by auditors	24/09/2022

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

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

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]		
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]		
Disclosure in auditors report relating to fixed assets	Textual information (10) [See below]	
Disclosure in auditors report relating to inventories		The Company does not hold any inventory. Accordingly, reporting under clause 3(ii)(a) of the Order is not applicable to the Company.
Disclosure in auditors report relating to loans		Textual information (11) [See below]
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013		(iv) The Company has not entered into any transaction covered under Sections 185 and 186 of the Act. Accordingly, reporting under clause 3(iv) of the Order is not applicable to the Company.
Disclosure in auditors report relating to deposits accepted		Textual information (12) [See below]
Disclosure in auditors report relating to maintenance of cost records		Textual information (13) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (14) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (15) [See below]	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		Textual information (16) [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 (17) [See below]	
Disclosure in auditors report relating to managerial remuneration	-	
Disclosure in auditors report relating to Nidhi Company		The Company is not a Nidhi Company and the Nidhi Rules, 2014 are not applicable to it. Accordingly, reporting under clause 3(xii) of the Order is not applicable to the Company.
Disclosure in auditors report relating to transactions with related parties	Textual information (18) [See below]	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures		Textual information (19) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		Textual information (20) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934		Textual information (21) [See below]

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

	01/04/2021 to 31/03/2022
Disclosure in auditor's report explanatory [TextBlock]	Textual information (22) [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 (10)

Disclosure in auditors report relating to fixed assets

(A) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment. (B) The Company has maintained proper records showing full particulars of intangible assets. (b) The property, plant and equipment have been physically verified by the management during the year and no material discrepancies were noticed on such verification. In our opinion, the frequency of physical verification programme adopted by the Company, is reasonable having regard to the size of the Company and the nature of its assets. (c) The Company does not own any immovable property (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee). Accordingly, reporting under clause 3(i)(c) of the Order is not applicable to the Company. (d) The Company has not revalued its Property, Plant and Equipment or intangible assets during the year. (e) No proceedings have been initiated or are pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 (as amended) and rules made thereunder.

Textual information (11)

Disclosure in auditors report relating to loans

The Company has not made any investment in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured to companies, firms, Limited Liability Partnerships (LLPs) or any other parties during the year. Accordingly, reporting under clause 3(iii) of the Order is not applicable to the Company.

Textual information (12)

Disclosure in auditors report relating to deposits accepted

In our opinion, and according to the information and explanations given to us, the Company has not accepted any deposits or there are no amounts which have been deemed to be deposits within the meaning of Sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, reporting under clause 3(v) of the Order is not applicable to the Company.

Textual information (13)

Disclosure in auditors report relating to maintenance of cost records

The Central Government has not specified maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of Company's services. Accordingly, reporting under clause 3(vi) of the Order is not applicable.

Textual information (14)

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

(a) In our opinion, and according to the information and explanations given to us, undisputed statutory dues including goods and services tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues, as applicable, have generally been regularly deposited with the appropriate authorities by the Company, though there have been slight delays in a few cases. Further, no undisputed amounts payable in respect thereof were outstanding at the year-end for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us, there are no statutory dues referred to in subclause (a) above that have not been deposited with the appropriate authorities on account of any dispute.

Textual information (15)

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

(a) According to the information and explanations given to us, the Company has not defaulted in repayment of its loans or borrowings or in the payment of interest thereon to any lender. (b) According to the information and explanations given to us including representation received from the management of the Company, and on the basis of our audit procedures, we report that the Company has not been declared a willful defaulter by any bank or financial institution or government or any government authority. (c) In our opinion and according to the information and explanations given to us, money raised by way of term loans were applied for the purposes for which these were obtained, though idle/surplus funds which were not required for immediate utilisation have been invested in readily realisable liquid investments. (d) In our opinion and according to the information and explanations given to us, the Company has not raised any funds on short term basis during the year. Accordingly, reporting under clause 3(ix)(d) of the Order is not applicable to the Company. (e) According to the information and explanations given to us, the Company does not have any subsidiaries, associates or joint ventures. Accordingly, reporting under clause 3(ix)(e) and clause 3(ix)(f) of the Order is not applicable to the Company.

Textual information (16)

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

The Company has not raised any money by way of initial public offer or further public offer (including debt instruments), during the year. Accordingly, reporting under clause 3(x)(a) of the Order is not applicable to the Company.

Textual information (17)

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

(a) To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or no material fraud on the Company has been noticed or reported during the period covered by our audit. (b) According to the information and explanations given to us including the representation made to us by the management of the Company, no report under Sub-Section 12 of Section 143 of the Act has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014, with the Central Government for the period covered by our audit. (c) According to the information and explanations given to us including the representation made to us by the management of the Company, there are no whistle-blower complaints received by the Company during the year.

Textual information (18)

Disclosure in auditors report relating to transactions with related parties

In our opinion and according to the information and explanations given to us, all transactions entered into by the Company, with the related parties are in compliance with Section 188 of the Act. The details of such related party transactions have been disclosed in the financial statements etc., as required under Accounting Standard (AS) 18, Related Party Disclosures specified in Companies (Accounting Standards) Rules, 2021 as prescribed under Section 133 of the Act. Further, according to the information and explanations given to us, the Company is not required to constitute an audit committee under Section 177 of the Act.

Textual information (19)

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

According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or (fully, partially or optionally) convertible debentures during the year. Accordingly, reporting under clause 3(x)(b) of the Order is not applicable to the Company.

Textual information (20)

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

According to the information and explanation given to us, the Company has not entered into any non-cash transactions with its directors or persons connected with its directors and accordingly, reporting under clause 3(xv) of the Order with respect to compliance with the provisions of Section 192 of the Act are not applicable to the Company.

Textual information (21)

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

The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, reporting under clauses 3(xvi)(a), (b) and (c) of the Order are not applicable to the Company. Further, based on the information and explanations given to us and as represented by the management of the Company, the Group (as defined in Core Investment Companies (Reserve Bank) Directions, 2016) does not have any CIC.

Textual information (22)

Disclosure in auditor's report explanatory [Text Block]

Independent Auditor's Report

To the Members of ApnaTime Tech Private Limited

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of ApnaTime Tech Private Limited ('the Company'), which comprise the Balance Sheet as at 31 March 2022, the Statement of Profit and Loss and the Cash Flow Statement for the year then ended, and a summary of the 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 financial statements give the information required by the Companies Act, 2013 ('the Act') in the manner so required and give a true and fair view, in conformity with the Accounting Standards specified under Section 133 of the Act, read with the Companies (Accounting Standards) Rules, 2021 and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2022, its loss and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing 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 Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('ICAI') together with the ethical requirements that are relevant to our audit of the 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 opinion.

Information other than the Financial Statements and Auditor's Report thereon

The Company's Board of Directors are responsible for the other information. Other information does not include the financial statements and our auditor's report thereon.

Our opinion on the 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 financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

The Director's report is not made available to us at the date of this auditor's report. We have nothing to report in this regard.

Responsibilities of Management for the Financial Statements

The accompanying financial statements have been approved by the Company's Board of Directors. The Company's Board of Directors are responsible for the matters stated in Section 134(5) of the Act with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the Accounting Standards specified under Section 133 of the Act, read with the Companies (Accounting Standards) Rules, 2021 and other accounting principles generally accepted in India. 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 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors are 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 the Board of Directors either intend to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 Standards on Auditing 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 financial statements.

As part of an audit in accordance with Standards on Auditing specified under Section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls;

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;

Conclude on the appropriateness of Board of Directors' 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 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 financial statements, including the disclosures, and whether the 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.

Other Matter

The financial statements of the Company for the year ended 31 March 2021 were audited by the predecessor auditor, SCK Shah & Co., who have expressed an unmodified opinion on those financial statements vide their audit report dated 27 September 2021.

Report on Other Legal and Regulatory Requirements

Based on our audit, we report that the provisions of Section 197 read with Schedule V to the Act are not applicable to the Company since the Company is not a public company as defined under Section 2(71) of the Act. Accordingly, reporting under Section 197(16) is not applicable.

As required by the Companies (Auditor's Report) Order, 2020 ('the Order') issued by the Central Government of India in terms of Section 143(11) of the Act, we give in the Annexure I a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

Further to our comments in Annexure I, as required by Section 143(3) of the Act, based on our audit, we report, to the extent applicable, that:

We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit of the accompanying financial statements;

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;

The financial statements dealt with by this report are in agreement with the books of account;

In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act read with the Companies (Accounting Standards) Rules, 2021;

On the basis of the written representations received from the directors and taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2022 from being appointed as a director in terms of Section 164(2) of the Act;

With respect to the adequacy of the internal financial controls with reference to financial statements of the Company as on 31 March 2022 and operating effectiveness of such controls, refer to our separate Report in Annexure II wherein we have expressed an unmodified opinion; and

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:

The Company does not have any pending litigations which would impact its financial position as at 31 March 2022;

The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses as at 31 March 2022;

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

The management has represented that, to the best of its knowledge and belief, as disclosed in note 40 to the financial statements, no funds have been advanced or loaned or invested (either from borrowed funds or securities premium or any other sources or kind of funds) by the Company to or in any person(s) or entity(ies), including foreign entities ('the intermediaries'), with the understanding, whether recorded in writing or otherwise, that the intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ('the Ultimate Beneficiaries') or provide any guarantee, security or the like on behalf the Ultimate Beneficiaries; The management has represented that, to the best of its knowledge and belief as disclosed in note 41 to the financial statements, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ('the Funding Parties'), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ('Ultimate Beneficiaries') or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and Based on such audit procedures performed as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the management representations under sub-clauses (a) and (b) above contain any material misstatement.

The Company has not declared or paid any dividend during the year ended 31 March 2022.

For Walker Chandiok & Co LLP

Chartered Accountants

Firm's Registration No.: 001076N/N500013

Aasheesh Arjun Singh

Partner

Membership No.: 210122

UDIN: 22210122AUPFJD8669

Place: Bangalore

Date: 24 September 2022

Annexure I referred to in Paragraph 13 of the Independent Auditor's Report of even date to the members of ApnaTime Tech Private Limited on the financial statements for the year ended 31 March 2022

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

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

(B) The Company has maintained proper records showing full particulars of intangible assets.

(b) The property, plant and equipment have been physically verified by the management during the year and no material discrepancies were noticed on such verification. In our opinion, the frequency of physical verification programme adopted by the Company, is reasonable having regard to the size of the Company and the nature of its assets.

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

(d) The Company has not revalued its Property, Plant and Equipment or intangible assets during the year.

(e) No proceedings have been initiated or are pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 (as amended) and rules made thereunder.

(ii) (a) The Company does not hold any inventory. Accordingly, reporting under clause 3(ii)(a) of the Order is not applicable to the Company.

(b) The Company has not been sanctioned working capital limits by banks or financial institutions on the basis of security of current assets at any point of time during the year. Accordingly, reporting under clause 3(ii)(b) of the Order is not applicable to the Company.

(iii) The Company has not made any investment in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured to companies, firms, Limited Liability Partnerships (LLPs) or any other parties during the year. Accordingly, reporting under clause 3(iii) of the Order is not applicable to the Company.

(iv) The Company has not entered into any transaction covered under Sections 185 and 186 of the Act. Accordingly, reporting under clause 3(iv) of the Order is not applicable to the Company.

(v) In our opinion, and according to the information and explanations given to us, the Company has not accepted any deposits or there are no amounts which have been deemed to be deposits within the meaning of Sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, reporting under clause 3(v) of the Order is not applicable to the Company.

(vi) The Central Government has not specified maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of Company's services. Accordingly, reporting under clause 3(vi) of the Order is not applicable.

(vii)(a) In our opinion, and according to the information and explanations given to us, undisputed statutory dues including goods and services tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues, as applicable, have generally been regularly deposited with the appropriate authorities by the Company, though there have been slight delays in a few cases. Further, no undisputed amounts payable in respect thereof were outstanding at the year-end for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us, there are no statutory dues referred to in subclause (a) above that have not been deposited with the appropriate authorities on account of any dispute.

(viii) According to the information and explanations given to us, no transactions were surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961) which have not been previously recorded in the books of accounts.

(ix)

According to the information and explanations given to us, the Company has not defaulted in repayment of its loans or borrowings or in the payment of interest thereon to any lender.

(b) According to the information and explanations given to us including representation received from the management of the Company, and on the basis of our audit procedures, we report that the Company has not been declared a willful defaulter by any bank or financial institution or government or any government authority.

(c) In our opinion and according to the information and explanations given to us, money raised by way of term loans were applied for the purposes for which these were obtained, though idle/surplus funds which were not required for immediate utilisation have been invested in readily realisable liquid investments.

In our opinion and according to the information and explanations given to us, the Company has not raised any funds on short term basis during the year. Accordingly, reporting under clause 3(ix)(d) of the Order is not applicable to the Company.

(e) According to the information and explanations given to us, the Company does not have any subsidiaries, associates or joint ventures. Accordingly, reporting under clause 3(ix)(e) and clause 3(ix)(f) of the Order is not applicable to the Company.

(x) (a) The Company has not raised any money by way of initial public offer or further public offer (including debt instruments), during the year. Accordingly, reporting under clause 3(x)(a) of the Order is not applicable to the Company.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or (fully, partially or optionally) convertible debentures during the year. Accordingly, reporting under clause 3(x)(b) of the Order is not applicable to the Company.

(xi)(a) To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or no material fraud on the Company has been noticed or reported during the period covered by our audit.

(b) According to the information and explanations given to us including the representation made to us by the management of the Company, no report under Sub-Section 12 of Section 143 of the Act has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014, with the Central Government for the period covered by our audit.

(c) According to the information and explanations given to us including the representation made to us by the management of the Company, there are no whistle-blower complaints received by the Company during the year.

The Company is not a Nidhi Company and the Nidhi Rules, 2014 are not applicable to it. Accordingly, reporting under clause 3(xii) of the Order is not applicable to the Company.

(xiii) In our opinion and according to the information and explanations given to us, all transactions entered into by the Company, with the related parties are in compliance with Section 188 of the Act. The details of such related party transactions have been disclosed in the financial statements etc., as required under Accounting Standard (AS) 18, Related Party Disclosures specified in Companies (Accounting Standards) Rules, 2021 as prescribed under Section 133 of the Act. Further, according to the information and explanations given to us, the Company is not required to constitute an audit committee under Section 177 of the Act.

(xiv) According to the information and explanations given to us, the Company is not required to and consequently, does not have an internal audit system as per the provisions of Section 138 of the Act Accordingly, reporting under clause 3(xiv) of the Order is not applicable to the Company.

(xv) According to the information and explanation given to us, the Company has not entered into any non-cash transactions with its directors or persons connected with its directors and accordingly, reporting under clause 3(xv) of the Order with respect to compliance with the provisions of Section 192 of the Act are not applicable to the Company.

(xvi) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, reporting under clauses 3(xvi)(a), (b) and (c) of the Order are not applicable to the Company.

Further, based on the information and explanations given to us and as represented by the management of the Company, the Group (as defined in Core Investment Companies (Reserve Bank) Directions, 2016) does not have any CIC.

(xvii) The Company has incurred cash losses in the current financial year and in the immediately preceding financial years amounting to ? 9,939.00 lakhs and 1,596.46 lakhs respectively.

(xviii) There has been resignation of the statutory auditors during the year and based on the information and explanations given to us by the management and the response received by us pursuant to our communication with the outgoing auditors, there have been no issues, objections or concerns raised by the outgoing auditors.

(xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the plans of the Board of Directors and management and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

(xx) According to the information and explanations given to us, the Company does not meet the criteria as specified under Sub-Section (1) of Section 135 of the Act read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 and according, reporting under clause 3(xx) of the Order is not applicable to the Company.

(xxi) The reporting under clause 3(xxi) of the Order is not applicable in respect of audit of financial statements of the Company. Accordingly, no comment has been included in respect of said clause under this report.

For Walker Chandiok & Co LLP

Chartered Accountants

Firm's Registration No.: 001076N/N500013

Aasheesh Arjun Singh

Partner

Membership No.: 210122

UDIN: 22210122AUPFJD8669

Place: Bangalore

Date: 24 September 2022

Annexure II

Independent Auditor's Report on the internal financial controls with reference to the financial statements under Clause (i) of Sub-Section 3 of Section 143 of the Companies Act, 2013 ('the Act')

In conjunction with our audit of the financial statements of ApnaTime Tech Private Limited ('the Company') as at and for the year ended 31 March 2022, we have audited the internal financial controls with reference to financial statements of the Company as at that date.

Responsibilities of Management for Internal Financial Controls

The Company's Board of Directors is responsible for establishing and maintaining internal financial controls based on the internal financial controls with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting ('the Guidance Note') issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of the Company's 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 for the Audit of the Internal Financial Controls with Reference to Financial Statements

Our responsibility is to express an opinion on the Company's internal financial controls with reference to financial statements based on our

audit. We conducted our audit in accordance with the Standards on Auditing issued by the ICAI prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls with reference to financial statements, and the Guidance Note issued by the ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to financial statements were established and maintained and if such controls operated effectively in all material respects.

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

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

Meaning of Internal Financial Controls with Reference to Financial Statements

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

Inherent Limitations of Internal Financial Controls with Reference to Financial Statements

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

Opinion

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

For Walker Chandiok & Co LLP

Chartered Accountants

Firm's Registration No.: 001076N/N500013

Aasheesh Arjun Singh

Membership No.: 210122

UDIN: 22210122AUPFJD8669

Bangalore

24 September 2022

[400500] Disclosures - Secretarial audit report

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

	01/04/2021 to 31/03/2022
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No

[100100] Balance sheet

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

	31/03/2022	31/03/2021
Balance sheet [Abstract]		
Equity and liabilities [Abstract]		
Shareholders' funds [Abstract]		
Share capital	999.92	484.3
Reserves and surplus	-2,440.95	2,003.45
Total shareholders' funds	-1,441.03	2,487.75
Share application money pending allotment	0	0
Non-current liabilities [Abstract]		
Long-term borrowings	6,595.15	1,029
Other long-term liabilities	0	0
Long-term provisions	83.89	35.52
Total non-current liabilities	6,679.04	1,064.52
Current liabilities [Abstract]		
Short-term borrowings	0	0
Trade payables	843.64	240.38
Other current liabilities	518.59	137.42
Short-term provisions	129.92	0.06
Total current liabilities	1,492.15	377.86
Total equity and liabilities	6,730.16	3,930.13
Assets [Abstract]		
Non-current assets [Abstract]		
Fixed assets [Abstract]		
Tangible assets	328.41	66.23
Intangible assets	0.17	0.48
Total fixed assets	328.58	66.71
Non-current investments	0	0
Long-term loans and advances	2,121.03	360.33
Other non-current assets	14.59	486.52
Total non-current assets	2,464.2	913.56
Current assets [Abstract]		
Current investments	0	0
Inventories	0	0
Trade receivables	1.25	127.87
Cash and bank balances	1,354.45	2,025.99
Short-term loans and advances	516.93	104.26
Other current assets	2,393.33	758.45
Total current assets	4,265.96	3,016.57
Total assets	6,730.16	3,930.13

[400300] 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]	Column1	Column2
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
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	NIRMIT	VIDYUT
Middle name of director	VIDYUT	HARIVADAN
Last name of director	PARIKH	PARIKH
Designation of director	DIRECTOR	DIRECTOR
Director identification number of director	03114930	06452010
Date of signing of financial statements by director	24/09/2022	24/09/2022

[100400] Cash flow statement, indirect

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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 extraordinary items and tax	-11,256.87	-2,829.18
Adjustments for reconcile profit (loss) [Abstract]		
Adjustments to profit (loss) [Abstract]		
Adjustments for finance costs	204.19	0.96
Adjustments for depreciation and amortisation expense	150.96	49.01
Adjustments for unrealised foreign exchange losses gains	34.36	0
Adjustments for share-based payments	1,192.27	1,183.71
Other adjustments to reconcile profit (loss)	(A) -60.86	0
Other adjustments for non-cash items	(B) 0.48	2.46
Total adjustments to profit (loss)	1,521.4	1,236.14
Adjustments for working capital [Abstract]		
Adjustments for decrease (increase) in trade receivables	126.62	-338.67
Adjustments for decrease (increase) in other current assets	-1,637.79	-10.01
Adjustments for increase (decrease) in trade payables	603.26	80.87
Adjustments for increase (decrease) in other current liabilities	-1,731.34	-311.84
Adjustments for provisions	178.23	137.36
Total adjustments for working capital	-2,461.02	-442.29
Total adjustments for reconcile profit (loss)	-939.62	793.85
Net cash flows from (used in) operations	-12,196.49	-2,035.33
Interest received	-124.11	-20.45
Income taxes paid (refund)	12.97	0
Net cash flows from (used in) operating activities before extraordinary items	-12,333.57	-2,055.78
Net cash flows from (used in) operating activities	-12,333.57	-2,055.78
Cash flows from used in investing activities [Abstract]		
Purchase of tangible assets	413.16	62.17
Interest received	129.93	14.81
Other inflows (outflows) of cash	(C) 700.61	(D) -1,350.86
Net cash flows from (used in) investing activities before extraordinary items	417.38	-1,398.22
Net cash flows from (used in) investing activities	417.38	-1,398.22
Cash flows from used in financing activities [Abstract]		
Proceeds from issuing shares	6,135.82	3,000
Proceeds from borrowings	(E) 5,411.5	(F) 1,029
Interest paid	84.05	0.96
Net cash flows from (used in) financing activities before extraordinary items	11,463.27	4,028.04
Net cash flows from (used in) financing activities	11,463.27	4,028.04
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-452.92	574.04
Net increase (decrease) in cash and cash equivalents	-452.92	574.04
Cash and cash equivalents cash flow statement at end of period	390.08	843

Footnotes

- (A) Fair value gain on derivative instruments at fair value through profit & loss
 (B) Loss on sale of asset
 (C) Redemption of / (investment in) bank deposits
 (D) Redemption of / (investment in) bank deposits
 (E) Proceeds from external commercial borrowing
 (F) Proceeds from external commercial borrowing

[200100] Notes - Share capital**Disclosure of classes of share capital [Table]**

..(1)

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

Classes of share capital [Axis]	Share capital [Member]		Equity shares [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 1,05,00,000	[shares] 52,50,000	[shares] 1,05,00,000	[shares] 52,50,000
Value of shares authorised	1,050	525	1,050	525
Number of shares issued	[shares] 99,99,182	[shares] 48,43,032	[shares] 99,99,182	[shares] 48,43,032
Value of shares issued	999.9182	484.3032	999.9182	484.3032
Number of shares subscribed and fully paid	[shares] 99,99,182	[shares] 48,43,032	[shares] 99,99,182	[shares] 48,43,032
Value of shares subscribed and fully paid	999.9182	484.3032	999.9182	484.3032
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0	0	0
Total number of shares subscribed	[shares] 99,99,182	[shares] 48,43,032	[shares] 99,99,182	[shares] 48,43,032
Total value of shares subscribed	999.9182	484.3032	999.9182	484.3032
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 99,99,182	[shares] 48,43,032	[shares] 99,99,182	[shares] 48,43,032
Value of shares called	999.9182	484.3032	999.9182	484.3032
Value of shares paid-up	999.9182	484.3032	999.9182	484.3032
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	[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as rights	[shares] 51,56,150	[shares] 26,08,699	[shares] 51,56,150	[shares] 26,08,699
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued in other private placement	[shares] 0	[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	[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 51,56,150	[shares] 26,08,699	[shares] 51,56,150	[shares] 26,08,699
Decrease in number of shares during period [Abstract]				
Number of shares bought back	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 51,56,150	[shares] 26,08,699	[shares] 51,56,150	[shares] 26,08,699
Number of shares outstanding at end of period	[shares] 99,99,182	[shares] 48,43,032	[shares] 99,99,182	[shares] 48,43,032
Reconciliation of value of shares outstanding [Abstract]				

Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0	0	0	0
Amount of bonus issue during period	0	0	0	0
Amount of rights issue during period	515.62	260.87	515.62	260.87
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0	0	0
Amount of other private placement issue during period	0	0	0	0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0	0	0
Amount of other preferential allotment issue during period	0	0	0	0
Amount of issue allotted for contracts without payment received in cash during period	0	0	0	0
Amount of issue under scheme of amalgamation during period	0	0	0	0
Amount of other issues during period	0	0	0	0
Amount of employee stock option plan issued during period	0	0	0	0
Amount of other issue arising out of conversion of securities during period	0	0	0	0
Total aggregate amount of increase in share capital during period	515.62	260.87	515.62	260.87
Decrease in share capital during period [Abstract]				
Decrease in amount of shares bought back	0	0	0	0
Other decrease in amount of shares	0	0	0	0
Total decrease in share capital during period	0	0	0	0
Total increase (decrease) in share capital	515.62	260.87	515.62	260.87
Share capital at end of period	999.92	484.3	999.92	484.3
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 99,99,180	[shares] 48,43,030	[shares] 99,99,180	[shares] 48,43,030
Shares in company held by ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 99,99,180	[shares] 48,43,030	[shares] 99,99,180	[shares] 48,43,030
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0	0	0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Aggregate number of fully paid-up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Original paid-up value of forfeited shares	0	0	0	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, principal	0	0	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0	0
Number of shares proposed to be issued	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0	0	0

Disclosure of classes of share capital [Table]

..(2)

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

Classes of share capital [Axis]	Equity shares 1 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of classes of share capital [Abstract]		
Disclosure of classes of share capital [LineItems]		
Type of share	Equity shares of Rs.10 each	Equity shares of Rs.10 each
Number of shares authorised	[shares] 1,05,00,000	[shares] 52,50,000
Value of shares authorised	1,050	525
Number of shares issued	[shares] 99,99,182	[shares] 48,43,032
Value of shares issued	999.9182	484.3032
Number of shares subscribed and fully paid	[shares] 99,99,182	[shares] 48,43,032
Value of shares subscribed and fully paid	999.9182	484.3032
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0
Total number of shares subscribed	[shares] 99,99,182	[shares] 48,43,032
Total value of shares subscribed	999.9182	484.3032
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 99,99,182	[shares] 48,43,032
Value of shares called	999.9182	484.3032
Value of shares paid-up	999.9182	484.3032
Par value per share	[INR/shares] 10	[INR/shares] 10
Amount per share called in case shares not fully called	[INR/shares] 0	[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
Number of shares issued as bonus shares	[shares] 0	[shares] 0
Number of shares issued as rights	[shares] 51,56,150	[shares] 26,08,699
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0
Number of shares issued in other private placement	[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
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 51,56,150	[shares] 26,08,699
Decrease in number of shares during period [Abstract]		
Number of shares bought back	[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 51,56,150	[shares] 26,08,699
Number of shares outstanding at end of period	[shares] 99,99,182	[shares] 48,43,032
Reconciliation of value of shares outstanding [Abstract]		
Changes in share capital [Abstract]		
Increase in share capital during period [Abstract]		
Amount of public issue during period	0	0
Amount of bonus issue during period	0	0
Amount of rights issue during period	515.62	260.87
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0
Amount of other private placement issue during period	0	0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0
Amount of other preferential allotment issue during period	0	0
Amount of issue allotted for contracts without payment received in cash during period	0	0
Amount of issue under scheme of amalgamation during period	0	0
Amount of other issues during period	0	0
Amount of employee stock option plan issued during period	0	0
Amount of other issue arising out of conversion of securities during period	0	0
Total aggregate amount of increase in share capital during period	515.62	260.87

Decrease in share capital during period [Abstract]		
Decrease in amount of shares bought back	0	0
Other decrease in amount of shares	0	0
Total decrease in share capital during period	0	0
Total increase (decrease) in share capital	515.62	260.87
Share capital at end of period	999.92	484.3
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]		
Shares in company held by holding company	[shares] 99,99,180	[shares] 48,43,030
Shares in company held by ultimate holding company	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 99,99,180	[shares] 48,43,030
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0
Aggregate number of fully paid-up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0
Original paid-up value of forfeited shares	0	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, principal	0	0
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
Number of shares proposed to be issued	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0

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

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

Classes of share capital [Axis]	Equity shares 1 [Member]	
Name of shareholder [Axis]	Shareholder 1 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of shareholding more than five per cent in company [Abstract]		
Disclosure of shareholding more than five per cent in company [LineItems]		
Type of share	Equity Shares	Equity Shares
Name of shareholder	Apna Time Inc.	Apna Time Inc.
Country of incorporation or residence of shareholder	UNITED STATES	UNITED STATES
Number of shares held in company	[shares] 99,99,180	[shares] 48,43,030
Percentage of shareholding in company	100.00%	100.00%

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of notes on share capital explanatory [TextBlock]	Textual information (23) [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

[illegible]42

	Number	Percentage
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[200200] Notes - Reserves and surplus**Statement of changes in reserves [Table]**

..(1)

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

Components of reserves [Axis]	Reserves [Member]		Securities premium account [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	-11,256.87	-2,826.72	0	0
Other additions to reserves	6,812.47	3,922.84	5,620.2	2,739.13
Total additions to reserves	-4,444.4	1,096.12	5,620.2	2,739.13
Deductions to reserves [Abstract]				
Securities premium adjusted bonus shares	0	0	0	0
Securities premium adjusted writing off preliminary expenses	0	0	0	0
Securities premium adjusted writing off discount expenses issue shares debentures	0	0	0	0
Securities premium adjusted premium payable redemption preference shares debentures	0	0	0	0
Securities premium adjusted purchase own shares other securities under section 68	0	0	0	0
Other utilisation of securities premium if permitted	0	0	0	0
Other deductions to reserves	0	0	0	0
Total deductions to reserves	0	0	0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0	0		
Interim preferred dividend appropriation	0	0		
Interim special dividend appropriation	0	0		
Total interim dividend appropriation	0	0		
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0	0		
Final preferred dividend appropriation	0	0		
Final special dividend appropriation	0	0		
Total final dividend appropriation	0	0		
Total dividend appropriation	0	0		
Dividend tax appropriation [Abstract]				
Equity dividend tax appropriation	0	0		
Preferred dividend tax appropriation	0	0		
Total dividend tax appropriation	0	0		
Other appropriations	0	0	0	0
Transfer to general reserve	0	0	0	0
Total appropriations for dividend, dividend tax and general reserve	0	0	0	0
Appropriation towards bonus shares	0	0	0	0
Total changes in reserves	-4,444.4	1,096.12	5,620.2	2,739.13
Reserves at end of period	-2,440.95	2,003.45	9,236	3,615.8
Description of nature and purpose of other reserves/funds	Total	Total	Securities premium	Securities premium

Statement of changes in reserves [Table]

..(2)

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

Components of reserves [Axis]	Other reserves [Member]		Other reserves, others [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	0	0	0	0
Other additions to reserves	1,192.27	1,183.71	1,192.27	1,183.71
Total additions to reserves	1,192.27	1,183.71	1,192.27	1,183.71
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted	0	0	0	0
Other deductions to reserves	0	0	0	0
Total deductions to reserves	0	0	0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0	0	0	0
Interim preferred dividend appropriation	0	0	0	0
Interim special dividend appropriation	0	0	0	0
Total interim dividend appropriation	0	0	0	0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0	0	0	0
Final preferred dividend appropriation	0	0	0	0
Final special dividend appropriation	0	0	0	0
Total final dividend appropriation	0	0	0	0
Total dividend appropriation	0	0	0	0
Dividend tax appropriation [Abstract]				
Equity dividend tax appropriation	0	0	0	0
Preferred dividend tax appropriation	0	0	0	0
Total dividend tax appropriation	0	0	0	0
Other appropriations	0	0	0	0
Transfer to general reserve	0	0	0	0
Total appropriations for dividend, dividend tax and general reserve	0	0	0	0
Appropriation towards bonus shares	0	0	0	0
Total changes in reserves	1,192.27	1,183.71	1,192.27	1,183.71
Reserves at end of period	2,375.98	1,183.71	2,375.98	1,183.71
Description of nature and purpose of other reserves/funds	Contribution from holding company towards share based payments	Contribution from holding company towards share based payments	Contribution from holding company towards share based payments	Contribution from holding company towards share based payments

Statement of changes in reserves [Table]

..(3)

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

Components of reserves [Axis]	Surplus [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Statement of changes in reserves [Abstract]		
Statement of changes in reserves [LineItems]		
Changes in reserves [Abstract]		
Additions to reserves [Abstract]		
Profit (loss) for period	-11,256.87	-2,826.72
Other additions to reserves	0	0
Total additions to reserves	-11,256.87	-2,826.72
Deductions to reserves [Abstract]		
Other utilisation of securities premium if permitted	0	0
Other deductions to reserves	0	0
Total deductions to reserves	0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]		
Dividend appropriation [Abstract]		
Interim dividend appropriation [Abstract]		
Interim equity dividend appropriation	0	0
Interim preferred dividend appropriation	0	0
Interim special dividend appropriation	0	0
Total interim dividend appropriation	0	0
Final dividend appropriation [Abstract]		
Final equity dividend appropriation	0	0
Final preferred dividend appropriation	0	0
Final special dividend appropriation	0	0
Total final dividend appropriation	0	0
Total dividend appropriation	0	0
Dividend tax appropriation [Abstract]		
Equity dividend tax appropriation	0	0
Preferred dividend tax appropriation	0	0
Total dividend tax appropriation	0	0
Other appropriations	0	0
Transfer to general reserve	0	0
Total appropriations for dividend, dividend tax and general reserve	0	0
Appropriation towards bonus shares	0	0
Total changes in reserves	-11,256.87	-2,826.72
Reserves at end of period	-14,052.93	-2,796.06
Description of nature and purpose of other reserves/funds	Deficit (profit and loss balance)	Deficit (profit and loss balance)

[200300] Notes - Borrowings

Classification of borrowings [Table]

..(1)

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

Classification based on time period [Axis]	Long-term [Member]			
	Term loans from others [Member]		Other external commercial borrowings [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	6,595.15	1,029	6,595.15	1,029
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

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

	01/04/2021 to 31/03/2022
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (24) [See below]

Textual information (24)

Disclosure of notes on borrowings explanatory [Text Block]

		As at March 31, 2022		As at March 31, 2021			
Details of long term borrowings of the company							
Lender		Apna Time Inc		Apna Time Inc			
Total amount of loan as per agreement		\$ 49.00		\$ 49.00			
Amount borrowed as on the reporting date		\$ 42.00		\$ 14.00			
Amount outstanding							
Non-current		? 3,183.83		? 1,029.00			
Current		-		-			
Term of drawdown		Receivable in 7 tranches starting from December 7, 2020 to June 1, 2022					
Terms of repayment		Repayable in 5 tranches starting from January 1, 2027 to Feb 1, 2028					
Coupon rate		6 month LIBOR rate as at March 31, 2022 + 1.5% interest premium		6 month LIBOR rate as at March 31, 2021 + 0.25% interest premium			
Security		Nil				Nil	

Details of long term borrowings of the company							
Lender		Apna Time Inc		NA			
Total amount of loan		\$ 180.00		NA			
Amount borrowed as on the reporting date		\$ 45.00		NA			
Amount outstanding						NA	
Non-current		? 3,411.32		NA			
Current		-		NA			
Term of drawdown		Receivable in 4 tranches starting from January 5, 2022 to October 5, 2022		NA			
Terms of repayment		Repayable in 6 tranches starting from April 30, 2028 to July 30, 2029		NA			

Coupon rate			6 month LIBOR rate as at March 31, 2022 + 1.5% interest premium			NA
Security			Nil			NA

[201000] Notes - Tangible assets**Disclosure of additional information tangible assets [Table]**

..(1)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]		Office equipment [Member]			
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	As mentioned	As mentioned	Written Down Value Method ('WDV')	Written Down Value Method ('WDV')	Written Down Value Method ('WDV')	Written Down Value Method ('WDV')
Useful lives or depreciation rates tangible assets	As mentioned	As mentioned	5 years	5 years	5 years	5 years

Disclosure of additional information tangible assets [Table]

..(2)

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

Classes of tangible assets [Axis]	Computer equipments [Member]				Other tangible assets [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Written Down Value Method ('WDV')	Written Down Value Method ('WDV')	Written Down Value Method ('WDV')	Written Down Value Method ('WDV')	Written Down Value Method ('WDV')	Written Down Value Method ('WDV')
Useful lives or depreciation rates tangible assets	3 years	3 years	3 years	3 years	3 years	3 years

Disclosure of additional information tangible assets [Table]

..(3)

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

Classes of tangible assets [Axis]	Other tangible assets, others [Member]			
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information tangible assets [Abstract]				
Disclosure of additional information tangible assets [LineItems]				
Depreciation method tangible assets	Written Value ('WDV')	Written Down Value Method ('WDV')	Written Value ('WDV')	Written Down Value Method ('WDV')
Useful lives or depreciation rates tangible assets	3 years	3 years	3 years	3 years

Disclosure of tangible assets [Table]

..(1)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	413.05	61.54	413.05	61.54		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-150.54	-48.86			150.54	48.86
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0.33	0	0.48	0	0.15	0
Total disposals tangible assets	0.33	0	0.48	0	0.15	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	262.18	12.68	412.57	61.54	150.39	48.86
Tangible assets at end of period	328.41	66.23	538.43	125.86	210.02	59.63

Disclosure of tangible assets [Table]

..(2)

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

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0.18	0	0.18	0		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-0.29	-0.45			0.29	0.45
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	-0.11	-0.45	0.18	0	0.29	0.45
Tangible assets at end of period	0.44	0.55	1.25	1.07	0.81	0.52

Disclosure of tangible assets [Table]

..(3)

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

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0.18	0	0.18	0		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-0.29	-0.45			0.29	0.45
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	-0.11	-0.45	0.18	0	0.29	0.45
Tangible assets at end of period	0.44	0.55	1.25	1.07	0.81	0.52

Disclosure of tangible assets [Table]

..(4)

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

Classes of tangible assets [Axis]	Computer equipments [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	404.84	59.19	404.84	59.19		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-147.25	-46.62			147.25	46.62
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0.33	0	0.48	0	0.15	0
Total disposals tangible assets	0.33	0	0.48	0	0.15	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	257.26	12.57	404.36	59.19	147.1	46.62
Tangible assets at end of period	319.54	62.28	523.69	119.33	204.15	57.05

Disclosure of tangible assets [Table]

..(5)

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

Classes of tangible assets [Axis]	Computer equipments [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	404.84	59.19	404.84	59.19		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-147.25	-46.62			147.25	46.62
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0.33	0	0.48	0	0.15	0
Total disposals tangible assets	0.33	0	0.48	0	0.15	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	257.26	12.57	404.36	59.19	147.1	46.62
Tangible assets at end of period	319.54	62.28	523.69	119.33	204.15	57.05

Disclosure of tangible assets [Table]

..(6)

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

Classes of tangible assets [Axis]	Other tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	8.03	2.35	8.03	2.35		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-3	-1.79			3	1.79
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	5.03	0.56	8.03	2.35	3	1.79
Tangible assets at end of period	8.43	3.4	13.49	5.46	5.06	2.06

Disclosure of tangible assets [Table]

..(7)

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

Classes of tangible assets [Axis]	Other tangible assets, others [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Nature of other tangible assets	Mobile phones	Mobile phones	Mobile phones	Mobile phones	Mobile phones	Mobile phones
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	8.03	2.35	8.03	2.35		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-3	-1.79			3	1.79
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	5.03	0.56	8.03	2.35	3	1.79
Tangible assets at end of period	8.43	3.4	13.49	5.46	5.06	2.06

Disclosure of tangible assets [Table]

..(8)

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

Classes of tangible assets [Axis]	Other tangible assets, others [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Nature of other tangible assets	Mobile phones	Mobile phones	Mobile phones	Mobile phones	Mobile phones	Mobile phones
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	8.03	2.35	8.03	2.35		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-3	-1.79			3	1.79
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	5.03	0.56	8.03	2.35	3	1.79
Tangible assets at end of period	8.43	3.4	13.49	5.46	5.06	2.06

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

	01/04/2021 to 31/03/2022
Disclosure of notes on tangible assets explanatory [TextBlock]	Textual information (25) [See below]

Textual information (25)

Disclosure of notes on tangible assets explanatory [Text Block]

Property, plant and equipment and depreciation
Property, plant and equipment
Property, plant and equipment are stated at cost of acquisition or construction less accumulated depreciation/ impairment losses. The cost of an item of property, plant and equipment comprises its purchase price, including import duties and other non-refundable taxes or levies and any directly attributable cost of bringing the asset to its working condition for its intended use; any trade discounts and rebates are deducted in arriving at the purchase price.
Intangible assets
Intangible assets (software`s) that are acquired by the Company are measured initially at cost. After initial recognition, an intangible asset is carried at its cost less any accumulated amortisation and any accumulated impairment loss. Subsequent expenditure is capitalised only when it increases the future economic benefits from the specific asset to which it relates. Expenditure for acquisition and implementation of software systems is recognised as part of the intangible assets.
Depreciation
Depreciation on tangible assets is provided in accordance with the useful lives as specified in Schedule II of The Companies Act 2013, using the Written Down Value Method ('WDV') on written down values of the assets. Depreciation is charged on a proportionate basis for all the assets purchased and sold during the year. The useful lives are:
Computers - 3 years Mobile phones - 3 years Office equipment`s - 5 years

[201100] Notes - Intangible assets**Disclosure of intangible assets [Table]**

..(1)

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

Classes of intangible assets [Axis]	Company total intangible assets [Member]					
Sub classes of 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]		Accumulated amortization and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	0	0	0	0		
Additions other than through business combinations intangible assets	0.11	0.63	0.11	0.63		
Acquisitions through business combinations intangible assets	0	0	0	0		
Total additions to intangible assets	0.11	0.63	0.11	0.63		
Amortization intangible assets	-0.42	-0.15			0.42	0.15
Impairment loss recognised in profit or loss intangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss intangible assets	0	0			0	0
Revaluation increase (decrease) intangible assets	0	0	0	0		
Disposals intangible assets [Abstract]						
Disposals intangible assets through demergers	0	0	0	0	0	0
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Retirements of intangible assets	0	0	0	0	0	0
Other adjustments intangible assets [Abstract]						
Increase (decrease) through net exchange differences intangible assets	0	0	0	0		
Other adjustments intangible assets, others	0	0	0	0	0	0
Total other adjustments intangible assets	0	0	0	0	0	0
Total changes in intangible assets	-0.31	0.48	0.11	0.63	0.42	0.15
Intangible assets at end of period	0.17	0.48	0.74	0.63	0.57	0.15

Disclosure of intangible assets [Table]

..(2)

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

Classes of intangible assets [Axis]	Computer software [Member]					
Sub classes of 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]		Accumulated amortization and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	0	0	0	0		
Additions other than through business combinations intangible assets	0.11	0.63	0.11	0.63		
Acquisitions through business combinations intangible assets	0	0	0	0		
Total additions to intangible assets	0.11	0.63	0.11	0.63		
Amortization intangible assets	-0.42	-0.15			0.42	0.15
Impairment loss recognised in profit or loss intangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss intangible assets	0	0			0	0
Revaluation increase (decrease) intangible assets	0	0	0	0		
Disposals intangible assets [Abstract]						
Disposals intangible assets through demergers	0	0	0	0	0	0
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Retirements of intangible assets	0	0	0	0	0	0
Other adjustments intangible assets [Abstract]						
Increase (decrease) through net exchange differences intangible assets	0	0	0	0		
Other adjustments intangible assets, others	0	0	0	0	0	0
Total other adjustments intangible assets	0	0	0	0	0	0
Total changes in intangible assets	-0.31	0.48	0.11	0.63	0.42	0.15
Intangible assets at end of period	0.17	0.48	0.74	0.63	0.57	0.15

Disclosure of intangible assets [Table]

..(3)

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

Classes of intangible assets [Axis]	Computer software [Member]					
Sub classes of 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]		Accumulated amortization and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	0	0	0	0		
Additions other than through business combinations intangible assets	0.11	0.63	0.11	0.63		
Acquisitions through business combinations intangible assets	0	0	0	0		
Total additions to intangible assets	0.11	0.63	0.11	0.63		
Amortization intangible assets	-0.42	-0.15			0.42	0.15
Impairment loss recognised in profit or loss intangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss intangible assets	0	0			0	0
Revaluation increase (decrease) intangible assets	0	0	0	0		
Disposals intangible assets [Abstract]						
Disposals intangible assets through demergers	0	0	0	0	0	0
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Retirements of intangible assets	0	0	0	0	0	0
Other adjustments intangible assets [Abstract]						
Increase (decrease) through net exchange differences intangible assets	0	0	0	0		
Other adjustments intangible assets, others	0	0	0	0	0	0
Total other adjustments intangible assets	0	0	0	0	0	0
Total changes in intangible assets	-0.31	0.48	0.11	0.63	0.42	0.15
Intangible assets at end of period	0.17	0.48	0.74	0.63	0.57	0.15

Disclosure of additional information intangible assets [Table]

..(1)

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

Classes of intangible assets [Axis]	Company total intangible assets [Member]		Computer software [Member]			
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information intangible assets [Abstract]						
Disclosure of additional information intangible assets [LineItems]						
Useful lives or amortization rates intangible assets	Written Down Value Method ('WDV')	Written Down Value Method ('WDV')	Written Down Value Method ('WDV')	Written Down Value Method ('WDV')	Written Down Value Method ('WDV')	Written Down Value Method ('WDV')
Description of amortization method used	Useful lives as specified in Schedule II of The Companies Act 2013	Useful lives as specified in Schedule II of The Companies Act 2013	Useful lives as specified in Schedule II of The Companies Act 2013	Useful lives as specified in Schedule II of The Companies Act 2013	Useful lives as specified in Schedule II of The Companies Act 2013	Useful lives as specified in Schedule II of The Companies Act 2013

[200600] Notes - Subclassification and notes on liabilities and assets**Disclosure of breakup of provisions [Table]**

..(1)

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

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [LineItems]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	83.89	35.52	0.16	0.06
Provision leave encashment	0	0	(A) 129.76	0
Provision pension	0	0	0	0
Provision employee insurance scheme	0	0	0	0
Provision other employee related liabilities	0	0	0	0
Total provisions for employee benefits	83.89	35.52	129.92	0.06
Provision for corporate tax [Abstract]				
Provision for current tax	0	0	0	0
Provision for wealth tax	0	0	0	0
Provision for fringe benefit tax	0	0	0	0
Provision for other tax	0	0	0	0
Provision for corporate dividend tax	0	0	0	0
Total provision for corporate tax	0	0	0	0
Provision for proposed dividend [Abstract]				
Provision for proposed equity dividend [Abstract]				
Provision for proposed equity interim dividend	0	0	0	0
Provision for proposed equity final dividend	0	0	0	0
Provision for proposed equity special dividend	0	0	0	0
Total provision for proposed equity dividend	0	0	0	0
Provision for proposed preference dividend [Abstract]				
Provision for proposed preference interim dividend	0	0	0	0
Provision for proposed preference final dividend	0	0	0	0
Provision for proposed preference special dividend	0	0	0	0
Total provision for proposed preference dividend	0	0	0	0
Total provision for proposed dividend	0	0	0	0
Provision for statutory liabilities	0	0	0	0
CSR expenditure provision	0	0	0	0
Provision for abandonment cost	0	0	0	0
Other provisions	0	0	0	0
Total provisions	83.89	35.52	129.92	0.06

Footnotes

(A) Provision for compensated absences

Loans and advances [Table]

..(1)

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

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
Classification of loans and advances [Axis]	Deposits with statutory authorities [Member]		Loans advances given suppliers [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	2,121.03	360.33	261.13	90.1
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	2,121.03	360.33	261.13	90.1
Details of loans and advances to related parties	-	-		
Nature of other loans and advances	Balance with government authorities	Balance with government authorities	Advance to suppliers	Advance to suppliers
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(2)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Loans advances given employees [Member]		Prepaid expenses [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	11.24	0.08	183.7	14.08
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	11.24	0.08	183.7	14.08
Nature of other loans and advances	Advance employees to	Advance employees to	Prepaid expenses	Prepaid expenses
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(3)

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

Classification based on time period [Axis]	Short-term [Member]	
Classification of loans and advances [Axis]	Other loans and advances, others [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Loans and advances notes [Abstract]		
Loans and advances [Abstract]		
Disclosure of loans and advances [LineItems]		
Loans and advances, gross	60.86	0
Allowance for bad and doubtful loans and advances	0	0
Loans and advances	60.86	0
Nature of other loans and advances	Forward assets contract	Forward assets contract
Details of loans and advances due by directors, other officers or others [Abstract]		
Loans and advances due by directors	0	0
Loans and advances due by other officers	0	0
Loans and advances due by others	0	0
Total loans and advances due by directors, other officers or others	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]		
Loans and advances due by firms in which any director is partner	0	0
Loans and advances due by private companies in which any director is director	0	0
Loans and advances due by private companies in which any director is member	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0

Classification of inventories [Table]

..(1)

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

Classification of inventories [Axis]	Company total inventories [Member]	
	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Inventories [Abstract]		
Classification of inventories [Abstract]		
Details of inventories [LineItems]		
Inventories	0	0

Subclassification of trade receivables [Table]

..(1)

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

Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Trade receivables notes [Abstract]				
Trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [LineItems]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	1.25	127.87	1.25	127.87
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	1.25	127.87	1.25	127.87
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			1.25	127.87
Total trade receivables due by directors, other officers or others			1.25	127.87
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]	Textual information (26) [See below]	
Trade payables, long-term	0	0
Total other long-term liabilities	0	0
Interest accrued but not due on borrowings	0	0
Interest accrued and due on borrowings	0	0
Interest accrued but not due on public deposits	0	0
Interest accrued and due on public deposits	0	0
Debentures claimed but not paid	0	0
Unpaid dividends	0	0
Application money received for allotment of securities and due for refund, principal	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Taxes payable other tax	(A) 372.38	(B) 58.3
Public deposit payable, current	0	0
Total other payables, current	372.38	58.3
Short-term employee related liabilities	128.31	79.12
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	17.9	0
Total other current liabilities	518.59	137.42
Other non-current assets, others	14.59	486.52
Total other non-current assets	14.59	486.52
Nature of other non-current assets, others	TDS receivables	Security deposits:2.91 , TDS receivables: 1.62 Bank deposits with more than 12 months maturity:481.99
Aggregate amount of trade receivables outstanding for period exceeding six months	0	0
Disclosure of notes on cash and bank balances explanatory [TextBlock]	(i) Fixed deposits amounting to INR ? 83.18 (previous year ? 33.20) pledged with bank as security for corporate credit card issued on behalf of the Company.	
Fixed deposits with banks	22.84	600
Other balances with banks	367.24	243
Total balance with banks	390.08	843
Cash on hand	0	0
Total cash and cash equivalents	390.08	843
Other bank balances	(C) 964.37	(D) 1,182.99
Total cash and bank balances	1,354.45	2,025.99
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 twelve months maturity	0	0
Unbilled revenue	2,387.26	733.49
Interest receivable	(E) 3.43	(F) 9.25
Other current assets, others	2.64	15.71
Total other current assets	2,393.33	758.45
Nature of other current assets	Others: 0.14 + Security deposits:2.50	Others

Footnotes

- (A) Statutory dues payable
 (B) Statutory dues payable
 (C) Bank deposits due to mature within 12 months of the reporting date
 (D) Bank deposits due to mature within 12 months of the reporting date
 (E) Interest accrued but not due -On fixed deposits:3.43
 (F) Interest accrued but not due -On fixed deposits:9.25

Textual information (26)**Disclosure of subclassification and notes on liabilities and assets explanatory [Text Block]**

7	Trade payables				As at March 31, 2022	As at March 31, 2021				
	Total outstanding dues of micro enterprises and small enterprises				90.15	7.86				
	Total outstanding dues of creditors other than micro enterprises and small enterprises				753.49	232.52				
					843.64	240.38				

Note: There are no material dues owed by the Company to Micro and Small enterprises, which are outstanding for more than 45 days during the year and as at 31 March 2022. This information as required under the Micro, Small and Medium Enterprises Development Act, 2006 has been determined to the extent such parties have been identified on the basis of information available with the Company and has been relied upon by the auditors.

[200700] Notes - Additional disclosures on balance sheet**Details of disclosures required under MSMED Act 2006 [Table]**

..(1)

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

Micro small medium enterprises [Axis]	Column1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Additional balance sheet notes [Abstract]		
Details of disclosures required under MSMED Act 2006 [Abstract]		
Details of disclosures required under MSMED Act 2006 [LineItems]		
Principal and interest due remaining unpaid [Abstract]		
Principal due remaining unpaid	90.15	7.86
Interest due remaining unpaid	0	0
Total principal and interest due remaining unpaid	90.15	7.86
Amount of interest paid under MSMED Act 2006	0	0
Amount of payments made to supplier beyond due date during year	0	0
Amount of interest due and payable for period	0	0
Amount of interest accrued and remaining unpaid at end of accounting year	0	0
Amount of further interest due and payable even in succeeding year	0	0
Maximum amount outstanding for period from micro small medium enterprises	0	0
Name supplier being micro small medium enterprises	-	-

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (27) [See below]	
Other money for which company is contingently liable	0	0
Total contingent liabilities	0	0
Total contingent liabilities and commitments	0	0
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%
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
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
Equity share warrants for existing members	0	0
Equity share warrants for others	0	0
Total equity share warrants	0	0
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
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Net worth of company	-1,441.03	2,487.75
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	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

35	The table below provides details regarding trade receivables ageing schedule as at 31 March 2022											
		Outstanding for following periods from due date of payment										
		Less than 6 months	Less than 1 year	1-2 years	2-3 years	More than 3 years		Total				
	Undisputed Trade Receivables:											
	- Considered good	1.25	-	-	-	-		1.25				
	The table below provides details regarding trade receivables ageing schedule as at 31 March 2021											
		Outstanding for following periods from due date of payment										
		Less than 6 months	Less than 1 year	1-2 years	2-3 years	More than 3 years		Total				
	Undisputed Trade Receivables:											
	- Considered good	127.87	-	-	-	-		127.87				

36	Ratios											
	Particulars	Numerator	Denominator		March 31, 2022		March 31, 2022		Variance		Re	
a)	Current ratio	Current assets	Current liabilities		2.86		7.98		-64%		Re	be
b)	Debt equity ratio	Total Debt	Shareholder's Equity	-4.58		0.41		-1206%		Refer (ii) below		
c)	Debt service coverage ratio	Earnings available for debt service	Debt Service		-47.85		-1,661.98		-97%		Re	be
d)	Return on equity ratio	Loss after tax	Average Shareholder's Equity		-2150.88%		-156.24%		1276.68%		Re	be
e)	Trade receivables turnover ratio	Revenue from operations	Average Trade receivables		98.97		5.21		1799.56%		Re	be
f)	Trade payables turnover ratio	Other expenses	Average Trade payables		32.15		19.64		63.73%		Re	be

g)	Net capital turnover ratio	Revenue from operations		Current assets less current liabilities		2.30		0.64		258.65%		Re be
h)	Net profit ratio	Net Profit for the period		Total Income		-1.71		-1.65		3.89%		-
i)	Return on capital employed	Earning before interest and taxes		Capital Employed		-2.14		-0.80		167.10%		Re be
	(i) The variance in current ratio is on account of increase in trade payable, increase in statutory dues payable, decrease in cash and cash equivalents.											
	(ii) The variance is on increase in borrowings and increase in accumulated deficit											
	(iii) The variance is on account of increase in losses in the current financial year and increase in finance costs											
	(iv) The variance is on account of increase in losses and decrease in share holders' funds											
	(v) The variance is on account of increase in revenue and											

	decrease in trade receivable
	(vi) The variance is on account of increase in other expenses and increase in trade payables
	(vii) The variance is on account of increase in revenue and increase in current assets and current liabilities
	(viii) The variance is on account of increase in losses and increase in capital employed

37	Transfer Pricing	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
	The Company has `international transactions with associated enterprises` which are subject to Transfer Pricing regulations in India. These regulations, inter alia, require maintenance of prescribed documents and information for the basis of establishing arm`s length price including furnishing a report from an Accountant within the due date of filing the return of income. The Company has completed a detailed transfer pricing study for the financial year ended 31 March 2021 and is in the process of updating the transfer pricing documentation for the financial year ended 31 March 2022. The Company has undertaken necessary steps to comply with the Transfer Pricing regulations and the prescribed certificate from the Accountant will be obtained for the year ended 31 March 2022. The Management is of the opinion that the international transactions are at arm`s length, and hence the aforesaid legislation will not have any impact on the financial statements, particularly on the amount of tax expense and that of provision for taxation.	
		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
38	Disclosure of transactions with struck off companies	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
	The Company did not have any material transactions with Companies struck off under section 248 of the Companies Act, 2013 or Section 560 of Companies Act, 1956 during the financial year.	
		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
	No transactions to report against the following disclosure requirements as notified by MCA pursuant to amended Schedule III: (a) Crypto Currency or Virtual Currency	

[illegible]

[200800] Notes - Disclosure of accounting policies, changes in accounting policies and estimates

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

	01/04/2021 to 31/03/2022
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (28) [See below]

Textual information (28)

Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [Text Block]

1	Company overview
	ApnaTime Tech Private Limited (hereinafter referred as the 'Company') was incorporated on 09 May 2019 under the Companies Act 2013. The company is involved in the business of providing technology support services and it carries on the business of an interconnected network of experienced professionals from around the world. The Company also intends to serve as a preliminary medium of contact and exchange of information who have bonafide intention to contact or to be contacted for the purpose of job opportunities.
	Operational outlook
	The Company has incurred significant losses before tax amounting to ₹ 11,256.87 for the year ended 31 March 2022 (31 March 2021: loss ₹ 2,829.18) and has an accumulated deficit of ₹ 14,052.93 as at 31 March 2022 (31 March 2021: deficit ₹ 2,796.06) that has completely eroded the net worth. Further, the Company has negative cash flow from operating activities amounting to ₹ 12,333.57 during current year. However, the financial statements have been prepared on the assumption that the Company will continue as a going concern based on the funding received subsequent to the balance sheet date from Apna Time Inc., Holding Company amounting to ₹ 20,458.36 for issue of equity shares and amounting to ₹ 7,479.40 as External Commercial Borrowings and management projections towards operations in the near future. Therefore, these conditions indicates that there is no material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. Accordingly, the Company will be able to realize its assets and discharge its liabilities as recorded in these financial statements in the normal course of business.
2	Summary of significant accounting policies
(i)	Basis of preparation of financial statements
	The financial statements have been prepared and presented under the historical cost convention on the accrual basis of accounting, in accordance with accounting principles generally accepted in India (Indian GAAP), and comply with the Accounting Standards ('AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with the Companies (Accounting Standards) Rules, 2021, other pronouncements of the Institute of the Chartered Accountants of India ('ICAI'), and the provision of the Act to the extent notified and applicable. The financial statements are presented in Indian rupees. All amounts have been rounded-off to two decimal places to the nearest lakhs, unless otherwise indicated.
(ii)	Use of estimates
	The preparation of financial statements in conformity with GAAP requires management to make judgments, estimates and assumptions that affect the application of accounting policies and reported amounts of assets and liabilities, the disclosure of contingent liabilities at the date of financial statements and the results of operations during the reporting periods. Examples of such estimate include future obligations under employee benefit plans, useful lives of property, plant and equipment and intangible assets, provision for doubtful debts, share based payment expense etc. Actual results could vary from these estimates.
	Estimates and underlying assumptions are reviewed on an ongoing basis. Appropriate changes in estimates are made as the management becomes aware of the changes in circumstances surrounding the estimates. Any revision to accounting estimates is recognised prospectively in current and future periods.

(iii)	Current and non-current classification
	All assets and liabilities are classified into current and non-current.
	Assets
	An asset is classified as current when it satisfies any of the following criteria:
a)	it is expected to be realised in, or is intended for sale or consumption in, the Company's normal operating cycle;
b)	it is held primarily for the purpose of being traded;
c)	it is expected to be realised within 12 months after the reporting date; or
d)	it is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting date.
	Current assets include the current portion of non-current financial assets. All other assets are classified as non-current.
	Liabilities
	A liability is classified as current when it satisfies any of the following criteria:
a)	it is expected to be settled in the Company's normal operating cycle;
b)	it is held primarily for the purpose of being traded;
c)	it is due to be settled within 12 months after the reporting date; or
d)	the Company does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date. Terms of a liability that could, at the option of the counter party, results in its settlement by the issue of equity instruments do not affect its classification.
	Current liabilities include current portion of non-current financial liabilities. All other liabilities are classified as non-current.
	Operating cycle
	Operating cycle is the time between the acquisition of assets for processing and their realisation in cash or cash equivalents. The Company has ascertained its operating cycle as 12 months for the purpose of current and non-current classification of assets and liabilities.
(iv)	Property, plant and equipment and depreciation
	Property, plant and equipment
	Property, plant and equipment are stated at cost of acquisition or construction less accumulated depreciation/ impairment losses. The cost of an item of property, plant and equipment comprises its purchase price, including import duties and other non-refundable taxes or levies and any directly attributable cost of bringing the asset to its working condition for its intended use; any trade discounts and rebates are deducted in arriving at the purchase price.

	Intangible assets
	Intangible assets (software`s) that are acquired by the Company are measured initially at cost. After initial recognition, an intangible asset is carried at its cost less any accumulated amortisation and any accumulated impairment loss. Subsequent expenditure is capitalised only when it increases the future economic benefits from the specific asset to which it relates. Expenditure for acquisition and implementation of software systems is recognised as part of the intangible assets.
	Depreciation
	Depreciation on tangible assets is provided in accordance with the useful lives as specified in Schedule II of The Companies Act 2013, using the Written Down Value Method ('WDV') on written down values of the assets. Depreciation is charged on a proportionate basis for all the assets purchased and sold during the year. The useful lives are:
	Computers - 3 years Mobile phones - 3 years Office equipment`s - 5 years
(v)	Investment
	Investments that are readily realisable and intended to be held for not more than a year from the date of acquisition are classified as current investments. All other investments are classified as long-term investments. However, that part of long term investments which is expected to be realised within 12 months after the reporting date is also presented under 'current assets' as "current portion of long term investments" in consonance with the current/non-current classification scheme of Schedule III of Companies Act, 2013.
	Long-term investments (including current portion thereof) are carried at cost less any other-than-temporary diminution in value, determined separately for each individual investment.
	Current investments are carried at the lower of cost and fair value. The comparison of cost and fair value is done separately in respect of each category of investments i.e., equity shares, preference shares, convertible debentures etc. Any reductions in the carrying amount and any reversals of such reductions are charged or credited to the Statement of Profit and Loss.
	Profit or loss on sale of investments is determined on the basis of weighted average carrying amount of investments disposed of.
(vi)	Revenue recognition
	The Company earns revenue from the following sources- a) Providing Software development support services to the holding company b) Recruitment solutions through its web platform and the mobile application
	Income from software development support services to the Holding Company is recognised when the services are rendered. Such income is recognised on the basis of an agreement entered into with the Holding Company on a cost plus mark-up basis.
	The revenue from recruitment solutions is earned in the form of fees and is recognized on completion of the related service or on the expiry of the subscription period whichever is earlier. The subscription lasts for a period of 12

	months. Revenue in relation to rendering of the services where performance obligations are satisfied over time and where there is no uncertainty as to measurability or collectability of consideration, is recognized relatably over the period in which services are rendered.
	Unbilled revenue included in other current assets represent revenues recognised on services rendered as per contractual terms, for which amounts are to be billed in subsequent periods. `Unearned revenue` included in other liabilities represent billings in excess of revenues recognised.
	Interest income is recognised on an accrual basis, based on the interest rate underlying in the transaction.
(vii)	Foreign exchange transactions
	Foreign currency transactions are accounted for at the exchange rate prevailing on the date of the transaction or closely approximating to the date of the transaction. Exchange differences arising due to the differences in the exchange rate between the transaction date and the date of settlement of any monetary items, are recognised in the Statement of Profit and Loss.
	Monetary assets and liabilities denominated in foreign currencies as at the balance sheet date are translated into Indian rupees at the closing exchange rates on that date. The resultant exchange differences are recognised in the Statement of Profit and Loss.
(viii)	Income taxes
	Tax expense for the period, comprising current tax and deferred tax, are included in the determination of the net profit or loss for the period.
	Current tax is measured at the amount expected to be paid to (recovered from) the taxation authorities, using the applicable tax rates and tax laws.
	Deferred tax
	Deferred tax charge or credit reflects the tax effects of timing differences between accounting income and taxable income for the current year and reversal of timing differences for earlier years. The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognised using the tax rates that have been enacted or substantively enacted by the Balance Sheet date. Deferred tax assets are recognised only to the extent there is reasonable certainty that the assets can be realised in future; however, where there is unabsorbed depreciation or carry forward of losses, deferred tax assets are recognised only if there is a virtual certainty of realisation of such assets. Deferred tax assets are reviewed at each Balance Sheet date and are written-down or written-up to reflect the amount that is reasonably/virtually certain (as the case may be) to be realised.
(ix)	Operating leases
	Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased term are classified as operating leases. Operating lease charges are recognised as an expense in the Statement of profit and loss on a straight line basis over the lease term.
(x)	Earnings/ (loss) per share

	Basic earnings/(loss) per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.
(xi)	Employee benefits
	The Company's obligation towards various employee benefits has been recognised as follows:
	Short term employee benefits
	All employee benefits falling due within twelve months of the end of the period in which the employees render the related services are classified as short-term employee benefits, which include benefits like salaries, wages, performance incentives, etc. and are recognised as expenses in the period in which the employee renders the related service and measured accordingly.
	Defined contribution plans
	Provident fund is deposited with Regional Provident Fund Commissioner. This is treated as defined contribution plan. Company's contribution to the provident fund is charged to Statement of Profit and Loss.
	The Company recognises all actuarial gains and losses arising from defined benefit plans immediately in the Statement of Profit and Loss. All expenses related to defined benefit plans are recognised in employee benefits expense in the Statement of Profit and Loss. When the benefits of a plan are improved, the portion of the increased benefit related to past service by employees is recognised in Statement of Profit and Loss on a straight-line basis over the average period until the benefits become vested. The Company recognises gains and losses on the curtailment or settlement of a defined benefit plan when the curtailment or settlement occurs.
(xi)	Employee benefits (continued)
	Other long-term employee benefits:
	All employee benefits (other than post-employment benefits and termination benefits) which do not fall due within twelve months after the end of the period in which the employees render the related services are determined based on actuarial valuation carried out at each Balance Sheet date. Accumulated compensated absences, which are expected to be availed or encashed beyond 12 months from the end of the year end are treated as other long term employee benefits.
	The Company's liability in respect of other long term employee benefits is actuarially determined (using the projected unit credit method) at the end of each year. Actuarial losses/gains are recognised in the Statement of Profit and Loss in the year in which they arise.
(xii)	Impairment of assets
	The carrying value of assets is reviewed at each Balance Sheet date to determine whether there is any indication of impairment. If any such indication exists, the amount recoverable towards such assets is estimated. An impairment loss is recognised when ever the carrying amount of an asset, or its cash generating unit exceeds its recoverable

	amount. Impairment losses are recognised in the Statement of profit and loss. An impairment loss is reversed if there is a change in the estimate used to determine the recoverable amount. An impairment loss is reversed only to the extent of the carrying amount of the asset and it does not exceed the carrying amount that would have been determined net off depreciation or amortisation, if no impairment loss had been recognised.
(xiii)	Provisions, contingent liabilities and contingent assets
	The Company recognises a provision when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. Contingent liabilities are disclosed in respect of possible obligations that may arise from past events but their existence is confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company. Contingent assets are neither recognised nor disclosed in the financial statements. However, contingent assets are assessed continually and if it is virtually certain that an inflow of economic benefits will arise, the asset and related income are recognised in the period in which the change occurs.
(xiv)	Cash and cash equivalents
	Cash and cash equivalents comprise cash balances on hand and cash balance with bank. The Company considers all highly liquid investments with a remaining maturity at the date of purchase of three months or less and that are readily convertible to known amounts of cash to be cash equivalents.
(xv)	Borrowing Costs
	Borrowing cost, which are directly attributable to the acquisition /construction of fixed assets, till the time such assets are ready for intended use, are capitalized. Borrowing cost consists of interest and other cost that the Company incurred in connection with borrowing of funds. Other ancillary borrowing costs incurred in connection with obtaining loan are amortized over the period of loan. All other borrowing costs are expensed in the period they are incurred. In case any loan is prepaid/cancelled then the unamortized portion of such borrowing cost is charged to the Statement of Profit and Loss in the year such loan is prepaid / cancelled. Borrowing cost also includes exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs.
(xvi)	Share based payment expense
	The Holding company has formulated an Employees Stock Option Scheme. The scheme provides that subject to continued employment with the Company, employees of the Company are granted an option to acquire equity shares of the Company that may be exercised within a specified period. The Company follows the fair value method for computing the compensation cost for all options granted which will be amortized over the vesting period. Measurement and disclosure of the employee share-based payment schemes are done in accordance with the Guidance Note on Accounting for Employee Share based Payments, issued by the Institute of Chartered Accountants of India. The difference between the fair value of the stock option granted and the exercise price, if any, is expensed as "Employee Compensation" over the period of vesting.
(xvii)	Derivatives
	The Company accounts for its derivatives at fair value with changes in fair value being recognised in the statement of profit and loss.

[201700] Notes - Government grants

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of notes on government grants explanatory [TextBlock]		
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0

[201200] 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]	Domestic defined benefit plans [Member]	
Defined benefit plans categories [Axis]	Defined benefit plans	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of defined benefit plans [Abstract]		
Disclosure of defined benefit plans [LineItems]		
Description of accounting policy for defined benefit plans	Projected unit credit method	Projected unit credit method
Description of type of plan	Gratuity	Gratuity
Reconciliation of changes in present value of defined benefit obligation [Abstract]		
Changes in defined benefit obligation, at present value [Abstract]		
Increase (decrease) through current service cost, defined benefit obligation, at present value	64.14	30.22
Increase (decrease) through interest cost, defined benefit obligation, at present value	1.99	0
Amalgamations, defined benefit obligation, at present value	0	0
Increase (decrease) through actuarial losses (gains), defined benefit obligation, at present value	17.66	0
Contributions by plan participants, defined benefit obligation, at present value	0	0
Decrease through benefits paid, defined benefit obligation, at present value	0	0
Increase (decrease) through past service cost, defined benefit obligation, at present value	0	5.36
Increase (decrease) through curtailments, defined benefit obligation, at present value	0	0
Increase (decrease) through settlements, defined benefit obligation, at present value	0	0
Increase (decrease) through net exchange differences, defined benefit obligation, at present value	0	0
Total changes in defined benefit obligation, at present value	48.47	35.58
Defined benefit obligation, at present value at end of period	84.05	35.58
Reconciliation of changes in fair value of plan assets [Abstract]		
Changes in plan assets, at fair value [Abstract]		
Increase (decrease) through actuarial gains (losses), plan assets, at fair value	0	0
Amalgamations, plan assets, at fair value	0	0
Increase (decrease) through expected return, plan assets, at fair value	0	0
Decrease through benefits paid, plan assets, at fair value	0	0
Increase (decrease) through contributions by plan participants, plan assets, at fair value	0	0
Increase (decrease) through contributions by employer, plan assets, at fair value	0	0
Increase (decrease) through net exchange differences, plan assets, at fair value	0	0
Increase (decrease) through settlements, plan assets, at fair value	0	0
Total changes in plan assets, at fair value	0	0
Plan assets, at fair value at end of period	0	0
Recognised assets and liabilities of defined benefit plans [Abstract]		
Recognised liabilities, defined benefit plan	84.05	35.58
Recognised assets, defined benefit plan	0	0
Net liability (asset) of defined benefit plans	84.05	35.58
Reconciliation of liability asset of defined benefit plans [Abstract]		
Defined benefit obligation, at present value	84.05	35.58
Plan assets, at fair value	0	0
Net liability (asset) of defined benefit plans	84.05	35.58
Recognised expense of defined benefit plans [Abstract]		
Current service cost, defined benefit plan	64.14	30.22
Interest cost, defined benefit plan	1.99	0
Expected return on plan assets, defined benefit plan	0	0
Expected return on recognised assets for reimbursement right, defined benefit plan	0	0
Actuarial gains (losses) recognised in profit or loss, defined benefit plan	17.66	0

Past service cost recognised in profit or loss, defined benefit plan	0	5.36
Effect of curtailment and settlement recognised in profit or loss, defined benefit plan	0	0
Effects of limit in AS 15 paragraph 59b	0	0
Total post-employment benefit expense, defined benefit plans	48.47	35.58
Actuarial assumption [Abstract]		
Actuarial assumption of discount rates	5.67%	5.59%
Experience adjustments on plan assets and plan liabilities [Abstract]		
Defined benefit obligation, at present value	84.05	35.58
Plan assets, at fair value	0	0
Net surplus (deficit) in plan	-84.05	-35.58

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

	01/04/2021 to 31/03/2022
Disclosure of employee benefits explanatory [TextBlock]	Textual information (29) [See below]

Textual information (29)

Disclosure of employee benefits explanatory [Text Block]

31	Employee benefit plans							
a)	Defined contribution plans							
	The Company makes contribution towards Employees Provident Fund and Employee's State Insurance scheme. Under the rules of these schemes, the Company is required to contribute a specified percentage of payroll costs. The Company during the year recognized the following amounts in the Statement of Profit and Loss under Company's contribution to defined contribution plans.							
						Year ended March 31, 2022		Year ended March 31, 2021
	Contribution to provident fund and other funds					55.18		18.43
	Total					55.18		18.43
	The contribution payable to these schemes by the Company are at the rates specified in the rules of the schemes.							

b)	Defined benefit plans							
	Gratuity							
	In accordance with Ind AS 19 'Employee benefits', an actuarial valuation on the basis of 'Projected unit credit method' was carried out, through which the Company is able to determine the present value of obligations. 'Projected unit credit method' recognizes each period of service as giving rise to additional unit of employees benefit entitlement and measures each unit separately to built up the final obligation.							
	Particulars	Year ended March 31, 2022		Year ended March 31, 2021				
i)	Expense recognised in the statement of Profit and Loss							
	Current service cost					64.14		30.22
	Past service cost					-		5.36
	Interest cost		1.99			-		
	Actuarial loss on obligation					(17.66)		-
	Total service cost					48.47		35.58
			As at March		As at March			

	Particulars	31, 2022	31, 2021			
ii)	Changes in the present value of the defined benefit obligation are as follows:					
	Defined benefit obligation at beginning of the year			35.58	-	
	Current service cost			64.14	30.22	
	Past service cost			-	5.36	
	Actuarial loss on obligation			(17.66)	-	
	Interest cost			1.99	-	
	Benefit payments			-	-	
	Closing defined benefit obligation			84.05	35.58	
	Defined benefit liability					
	Non-current			83.89	35.52	
	Current			0.16	0.06	
				84.05	35.58	

iii)	Significant actuarial assumptions					
	Particulars	As at March 31, 2022	As at March 31, 2021			
	Discount rate			5.67%	5.59%	
	Salary escalation rate			12.00%	12.00%	
	Mortality rate			IALM (2012-14) Ultimate	IALM (2012-14) Ultimate	
	Withdrawal rate			25%	25%	
	Retirement age			60 Years	60 Years	

The discount rate is based on the prevailing market yields Indian Government securities as at the balance sheet date for the estimated term of the obligations.

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

[300400] Notes - Employee share-based payments

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of notes on employee share-based payment arrangements explanatory [TextBlock]	Textual information (30) [See below]	
Disclosure of measurement of fair value of other instruments granted during period explanatory [TextBlock]		
Number of instruments other instruments granted	23,11,618	12,19,032

Textual information (30)

Disclosure of notes on employee share-based payment arrangements explanatory [Text Block]

Equity incentive plan	
The employees of the Company are eligible to participate in the equity incentive plan ('the Plan') of Apna Time Inc., USA and may be granted incentive in the form of Employee Stock Option Units (ESOPs) as per terms and conditions specified in the Plan. The Plan is assessed, managed and administered by the Holding Company. The ESOPs received by the employees of the Company from the Holding Company have been measured at fair value of the option at the grant date and consequently expense has been recognised in the Statement of Profit and Loss over the vesting period of the options.	
Equity Incentive Plan was first adopted by the Holding Company on 24 April 2019, and amended on 5 July 2019, 19 April 2020 and 28 May 2021.	
The Holding Company introduced the plan to provide incentives to attract, retain and motivate eligible persons whose present and potential contributions are important to the success of the Group as a whole by offering eligible persons an opportunity to participate in the Company's future performance through the grant of awards covering Shares. The total number of Shares reserved and available for grant and issuance pursuant to this Plan is 4,648,844 Shares.	
The vesting period for conversion of Options is as follows: - 25% vests on completion of 12 months from the date of grant of options. - 75% vests on a monthly basis in 36 months after the completion of 12 months	
Pursuant to the Plan, the Holding Company granted 2,311,618 options to the employees of the Company till 31 March 2022 (31 March 2021: 1,219,032). The stock compensation cost is computed under the fair value method and has been recognised as employee cost on a straight line basis over the vesting period upto 31 March 2022.	
During the year, the Plan has been modified to extend the exercise period from 3 months to 9 years, where all other terms have remained the same. The impact of such modification on the fair value of the options granted in the previous year is not significant.	

	No. of options	Weighted average exercise price (\$)
Options outstanding as at 1 April 2020	-	-
Granted during the year	1,219,032	0.22
Options outstanding as at 31 March 2021	1,219,032	0.22
Granted during the year	1,647,901	6.07
Forfeited during the year	555,315	0.93
Options outstanding as at 31 March 2022	2,311,618	4.22
The grant date fair value of each option award is estimated on the date of grant using Black-Scholes-Merton model.		

					Year ended March 31, 2022	Year ended March 31, 2021
Options Granted Period					Equity Incentive Plan	Equity Incentive Plan
Expected volatility					36.6% to 65.93%	36.60%
Dividend yield					0.00%	0.00%
Risk free interest rate					0.3% to 0.77%	0.30%
Exercise Price					US dollar 3.61 to US dollar 7.32	US dollar 0.22
Fair value at grant date (US \$)					US dollar 0.8 to US dollar 5.69	US dollar 3.61
Weighted average remaining contractual life (years)				13		4
Options exercisable at the end of the year					403,937	178,915
Details of expense recognised under the plans						
Share based payment expense					1,192.27	1,183.71
Further on 16 May 2022, the Holding Company has modified the Equity Incentive Plan for the employees of the Company. As part of the modification, the exercise price for Indian employees have been reduced to dollar 0.10 per options across all grants. The management is in the process of evaluating the impact of this on the financial statements for the subsequent financial year.						

[201600] Notes - Related party**Disclosure of relationship and transactions between related parties [Table]**

..(1)

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

Categories of related parties [Axis]	Relatedparty1		Relatedparty2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Apna Time Inc.	Apna Time Inc.	Vidyt Harivadan Parikh	Vidyt Harivadan Parikh
Country of incorporation or residence of related party	UNITED STATES	UNITED STATES	INDIA	INDIA
Permanent account number of related party			AAEPP3906G	AAEPP3906G
Description of nature of related party relationship	Holding company	Holding company	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	Textual information (31) [See below]	Textual information (32) [See below]	Reimbursement of expense made	Reimbursement of expense made , Loan from director taken and repaid during the year
Related party transactions [Abstract]				
Revenue from rendering of services related party transactions	6,387.26	1,693.36		
Advances given during year related party transactions				(A) 52
Interest received during year related party transactions	(B) 84.04	(C) 0.96		
Reimbursement of expenses incurred on behalf of company during year related party transactions		259.02	0.1	114.09
Reimbursement of expenses incurred by related party during year related party transactions	0.04	28.34		
Other related party transactions expense	(D) 1,192.27	(E) 1,183.71		
Other related party transactions contribution received	(F) 11,547.32	(G) 4,029		
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	(H) 6,595.15	(I) 1,029		
Amounts receivable related party transactions	(J) 2,387.26	(K) 861.36		
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Footnotes

(A) Loan from director taken and repaid during the year

(B) Interest on external commercial borrowing

(C) Interest on external commercial borrowing

(D) Share based payment expense

(E) Share based payment expense

(F) Issue of equity shares including securities premium : 6135.82 Proceeds from external commercial borrowing : 5411.50

(G) Issue of equity shares including securities premium : 6135.82 Proceeds from external commercial borrowing : 5411.50

(H) External commercial borrowing

(I) External commercial borrowing

(J) Unbilled revenue

(K) Unbilled revenue: 733.49 Trade receivable: 127.87

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of notes on related party explanatory [TextBlock]	Textual information (33) [See below]	
Whether there are any related party transactions during year	Yes	Yes
Whether company is subsidiary company	Yes	Yes
Section under which company is subsidiary	Section 2(87)(ii)	Section 2(87)(ii)

Textual information (31)

Description of nature of transactions with related party

Revenue from technical services rendered Issue of equity shares including securities premium Proceeds from external commercial borrowing
Share based payment expense Interest on external commercial borrowing Received against reimbursement of expenses Reimbursement of
expenses - payment made to Apna Time Inc.

Textual information (32)

Description of nature of transactions with related party

Revenue from technical services rendered Issue of equity shares including securities premium Proceeds from external commercial borrowing
Share based payment expense Interest on external commercial borrowing Received against reimbursement of expenses Reimbursement of
expenses - payment made to Apna Time Inc.

Textual information (33)

Disclosure of notes on related party explanatory [Text Block]

26	Related party disclosures						
A	Names of related parties and description of relationship						
	Relationship					Name of party	
a)	Parties where control exists on reporting enterprise:						
	Holding Company					Apna Time Inc.	
b)	Key Management Personnel						
(i)	Directors of the Company					Nirmit Vidyut Parikh	
						Vidyut Harivadan Parikh	
						Aryan Agilan Kenchin (Resigned from Directorship on April 19,2020)	

Summary of transactions with related parties, during the year:							
Nature of transaction				Relationship	Year ended March 31, 2022		Year ended March 31, 2021
Apna Time Inc.							
Revenue from technical services rendered				Holding Company	6,387.26		1,693.36
Issue of equity shares including securities premium			Holding company	6,135.82		3,000.00	
Proceeds from external commercial borrowing				Holding Company	5,411.50		1,029.00
Share based payment expense				Holding Company	1,192.27		1,183.71
Interest on external commercial borrowing				Holding Company	84.04		0.96
Received against reimbursement of expenses				Holding Company	0.04		28.34
Reimbursement of expenses - payment made to Apna Time Inc.			Holding Company	-		259.02	

Reimbursement of expense made							
Vidyut Harivadan Parikh				Director	0.10		114.09
Loan from director taken and repaid during the year							
Vidyut Harivadan Parikh				Director	-		52.00
Managerial remuneration							
Aryan Agilan Kenchin				Director	-		4.05
Balance outstanding at the year end :							
Nature of transaction				Relationship	As at March 31, 2022		As at March 31, 2021
Apna Time Inc							
External commercial borrowing				Holding company	6,595.15		1,029.00
Unbilled revenue				Holding company	2,387.26		733.49
Trade receivable				Holding company	-		127.87

[201400] Notes - Leases

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of leases explanatory [TextBlock]	Textual information (34) [See below]	
Whether any operating lease has been converted to financial lease or vice-versa	No	No

Textual information (34)**Disclosure of leases explanatory [Text Block]**

Operating leases as lessee	
The total rental expense under non-cancellable operating leases rentals for the year ended 31 March 2022 is ₹ 9.37 (31 March 2021 : ₹ 4.57).	

[300300] Notes - Earnings per share

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of earnings per share explanatory [TextBlock]	Textual information (35) [See below]	
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Profit (loss) for period	-11,256.87	-2,826.72
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	-11,256.87	-2,826.72

Textual information (35)**Disclosure of earnings per share explanatory [Text Block]**

Year ended March 31, 2022	Year ended March 31, 2021						
Earnings/(loss) per share							
Loss for the year attributable to the equity shareholders (A)			(11,256.87)		(2,826.72)		
Weighted average number of equity shares outstanding during the year (B)		91.52		25.70			
Nominal value of equity share (?)				10		10	
Basic/ diluted earnings per share (in ?) (A)/(B)				(123.00)		(109.99)	

[202800] Notes - Subsidiary information

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

	01/04/2021 to 31/03/2022
Disclosure of subsidiary information explanatory [TextBlock]	
Whether company has subsidiary companies	No
Whether company has subsidiary companies which are yet to commence operations	No
Whether company has subsidiary companies liquidated or sold during year	No

[201900] Notes - Income taxes

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

	01/04/2021 to 31/03/2022
Disclosure of notes on income taxes explanatory [TextBlock]	Textual information (36) [See below]

Textual information (36)

Disclosure of notes on income taxes explanatory [Text Block]

27	Deferred tax assets (net) No deferred tax asset is recognised as at 31 March 2022 in accordance with Accounting Standard (AS) 22 - Accounting for Taxes on Income, as there is no reasonable certainty based on past records of the Company and future projections, that sufficient future taxable income will be available against which such deferred tax assets can be realised.
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[202400] Notes - Investments in associates

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

	01/04/2021 to 31/03/2022
Disclosure of notes on investment in associates explanatory [TextBlock]	
Whether company has invested in associates	No
Whether company has associates which are yet to commence operations	No
Whether company has associates liquidated or sold during year	No

[202500] Notes - Financial reporting of interests in joint ventures

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

	01/04/2021 to 31/03/2022
Disclosure of notes on interests in joint ventures explanatory [TextBlock]	
Whether company has invested in joint ventures	No
Whether company has joint ventures which are yet to commence operations	No
Whether company has joint ventures liquidated or sold during year	No

[202700] Notes - Cash flow statements

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of cash flow statement explanatory [TextBlock]		
Cash and cash equivalents if different from balance sheet [Abstract]		
Cash and cash equivalents cash flow statement	390.08	843
Total cash and cash equivalents	390.08	843
Income taxes paid (refund) [Abstract]		
Income taxes paid (refund), classified as operating activities	12.97	0
Total income taxes paid (refund)	12.97	0

[100200] Statement of profit and loss

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Statement of profit and loss [Abstract]		
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	6,389.54	1,694.76
Total revenue from operations other than finance company	6,389.54	1,694.76
Total revenue from operations	6,389.54	1,694.76
Other income	186.94	20.84
Total revenue	6,576.48	1,715.6
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	7,780.15	2,595
Finance costs	204.19	0.96
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	150.54	48.86
Amortisation expense	0.42	0.15
Total depreciation, depletion and amortisation expense	150.96	49.01
CSR expenditure	0	0
Other expenses	9,698.05	1,895.05
Total expenses	17,833.35	4,540.02
Total profit before prior period items, exceptional items, extraordinary items and tax	-11,256.87	-2,824.42
Prior period items before tax	0	-4.76
Total profit before extraordinary items and tax	-11,256.87	-2,829.18
Total profit before tax	-11,256.87	-2,829.18
Tax expense [Abstract]		
Current tax	0	0
Deferred tax	0	-2.46
Total tax expense	0	-2.46
Total profit (loss) for period from continuing operations	-11,256.87	-2,826.72
Total profit (loss) for period before minority interest	-11,256.87	-2,826.72
Total profit (loss) for period	-11,256.87	-2,826.72
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] -123	[INR/shares] -109.99
Diluted earnings per equity share	[INR/shares] -123	[INR/shares] -109.99
Nominal value of per equity share	[INR/shares] 10	[INR/shares] 10

[300500] Notes - Subclassification and notes on income and expenses

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from sale of products [Abstract]		
Revenue from sale of products [Abstract]		
Revenue from sale of products, gross	0	0
Total revenue from sale of products	0	0
Disclosure of revenue from sale of services [Abstract]		
Revenue from sale of services [Abstract]		
Revenue from sale of services, gross	(A) 6,389.54	(B) 1,694.76
Total revenue from sale of services	6,389.54	1,694.76
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	124.11	20.45
Total interest income on current investments	124.11	20.45
Interest income on long-term investments [Abstract]		
Interest on other long-term investments	0	0
Total interest income on long-term investments	0	0
Total interest income	124.11	20.45
Dividend income [Abstract]		
Dividend income long-term investments [Abstract]		
Dividend income long-term investments from others	0	0
Total dividend income long-term investments	0	0
Total dividend income	0	0
Other non-operating income [Abstract]		
Net gain/loss on foreign currency fluctuations treated as other income	60.86	0
Miscellaneous other non-operating income	1.97	0.39
Total other non-operating income	62.83	0.39
Total other income	186.94	20.84
Disclosure of finance cost [Abstract]		
Disclosure of notes on finance cost explanatory [TextBlock]	Borrowing cost also includes exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs amounting to ? 120.14.	
Interest expense [Abstract]		
Other interest charges	(C) 204.19	(D) 0.96
Total interest expense	204.19	0.96
Total finance costs	204.19	0.96
Employee benefit expense [Abstract]		
Salaries and wages	6,309.65	1,354.05
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	55.18	18.43
Total contribution to provident and other funds	55.18	18.43
Expense on employee stock option scheme and employee stock purchase plan	(E) 1,192.27	(F) 1,183.71
Leave encashment expenses	(G) 129.76	0
Gratuity	48.47	35.58
Staff welfare expense	44.82	3.23
Other employee related expenses	0	0

Total employee benefit expense	7,780.15	2,595
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	9.37	4.57
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	58.95	0
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	31.1	15.59
Total rates and taxes excluding taxes on income	31.1	15.59
Information technology expenses	(H) 108.51	(I) 14.65
Travelling conveyance	5.04	0.86
Legal professional charges	118.03	31.96
Training recruitment expenses	322.89	34.94
Directors sitting fees	0	0
Bank charges	2.4	1.24
Advertising promotional expenses	8,663.89	1,688.12
Cost repairs maintenance other assets	5.95	1.9
Cost technical services	313.4	96.82
Provision bad doubtful debts created	0	0
Provision bad doubtful loans advances created	0	0
Write-off assets [Abstract]		
Miscellaneous expenditure written off [Abstract]		
Other miscellaneous expenditure written off	0	0
Total miscellaneous expenditure written off	0	0
Bad debts written off	0	0
Bad debts advances written off	0	0
Total write-off assets	0	0
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolition and destruction of depreciable tangible asset	0	0
Payments to auditor [Abstract]		
Payment for audit services	7	2
Payment for taxation matters	0.5	0.5
Total payments to auditor	7.5	2.5
Miscellaneous expenses	(J) 51.02	(K) 1.9
Total other expenses	9,698.05	1,895.05
Current tax [Abstract]		
MAT credit recognised during year	0	0
Total current tax	0	0

Footnotes

(A) Revenue from recruitment solutions:2.28 Revenue from software development support services: 6387.26

(B) Revenue from recruitment solutions:1.40 Revenue from software development support services: 1693.36

(C) Interest cost on External Commercial Borrowing

(D) Interest cost on External Commercial Borrowing

(E) Share based payment expenses Untill 31 March 2021, holding company issued 1,219,032 stock options to employees of ApnaTime Tech Private Limited. The ESOP cost has been recorded in the books of ApnaTime Tech Private Limited for ₹ 398.15 and ₹ 785.56 for the financial year ended 2019-2020 and 2020-2021 respectively.

(F) Share based payment expenses Untill 31 March 2021, holding company issued 1,219,032 stock options to employees of ApnaTime Tech Private Limited. The ESOP cost has been recorded in the books of ApnaTime Tech Private Limited for ₹ 398.15 and ₹ 785.56 for the financial year ended 2019-2020 and 2020-2021 respectively.

(G) Compensated absences

(H) Communication and internet expenses

(I) Communication and internet expenses

(J) Miscellaneous expenses 15.52 Foreign exchange losses 35.50

(K) Miscellaneous expenses 1.90

[300600] Notes - Additional information statement of profit and loss**Details of raw materials consumed [Table]**

..(1)

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

Categories of raw materials consumed [Axis]	Raw materials consumed [Member]		Raw materials consumed 1 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Additional information on profit and loss account [Abstract]				
Additional details in case of manufacturing companies [Abstract]				
Details of raw materials consumed [Abstract]				
Details of raw materials consumed [LineItems]				
Description of raw materials category	NA	NA	NA	NA
Total raw materials consumed	0	0	0	0

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Additional information on profit and loss account explanatory [TextBlock]	Textual information (37) [See below]	
Changes in inventories of finished goods	0	0
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Prior period expense before tax	0	4.76
Total prior period items before tax	0	-4.76
Total prior period items after tax	0	-4.76
Revenue software development	6,387.26	1,693.36
Revenue other services	(A) 2.28	(B) 1.4
Total gross income from services rendered	(C) 6,389.54	(D) 1,694.76
Value of imports of raw materials	0	0
Total value of imports calculated on CIF basis	0	0
Expenditure on other matters	129.33	283.57
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	129.33	283.57
Special dividend remitted in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
Earnings on other income	(E) 6,387.26	(F) 1,693.36
Total earnings in foreign currency	6,387.26	1,693.36
Domestic sale traded goods	0	0
Total domestic turnover goods, gross	0	0
Total revenue from sale of products	0	0
Domestic revenue services	2.28	1.4
Export revenue services	6,387.26	1,693.36
Total revenue from sale of services	6,389.54	1,694.76
Gross value of transaction with related parties as per AS-18	0	0
Bad debts of related parties as per AS-18	0	0

Footnotes

(A) Revenue from recruitment solutions

(B) Revenue from recruitment solutions

(C) Revenue from recruitment solutions:2.28 Revenue from software development support services: 6387.26

(D) Revenue from recruitment solutions:1.40 Revenue from software development support services: 1693.36

(E) Revenue from software development support services

(F) Revenue from software development support services

Textual information (37)

Additional information on profit and loss account explanatory [Text Block]

Year ended March 31, 2022		Year ended March 31, 2021					
Expenditure in foreign currency							
Interest expense on External Commercial Borrowing				84.04		0.96	
Legal and professional fees					1.00		-
Recruitment expenses					8.50		2.95
Communication and internet expenses					26.95		7.46
Subscription charges					1.01		-
Other marketing and advertising expenses					7.83		0.06
Marketing and advertisement expenses paid on behalf of Apna Time Inc.			-		13.12		
Reimbursement of expenses (Paid to Apna Time Inc.)			-			259.02	
Earning in foreign currency							
Revenue from software development support services				6,387.26		1,693.36	

[300100] Notes - Revenue

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of revenue explanatory [TextBlock]	Textual information (38) [See below]	Textual information (39) [See below]

Textual information (38)

Disclosure of revenue explanatory [Text Block]

Revenue recognition
The Company earns revenue from the following sources- a) Providing Software development support services to the holding company b) Recruitment solutions through its web platform and the mobile application
Income from software development support services to the Holding Company is recognised when the services are rendered. Such income is recognised on the basis of an agreement entered into with the Holding Company on a cost plus mark-up basis.
The revenue from recruitment solutions is earned in the form of fees and is recognized on completion of the related service or on the expiry of the subscription period whichever is earlier. The subscription lasts for a period of 12 months. Revenue in relation to rendering of the services where performance obligations are satisfied over time and where there is no uncertainty as to measurability or collectability of consideration, is recognized relatably over the period in which services are rendered.
Unbilled revenue included in other current assets represent revenues recognised on services rendered as per contractual terms, for which amounts are to be billed in subsequent periods. `Unearned revenue` included in other liabilities represent billings in excess of revenues recognised.
Interest income is recognised on an accrual basis, based on the interest rate underlying in the transaction.

Textual information (39)

Disclosure of revenue explanatory [Text Block]

Revenue recognition
The Company earns revenue from the following sources- a) Providing Software development support services to the holding company b) Recruitment solutions through its web platform and the mobile application
Income from software development support services to the Holding Company is recognised when the services are rendered. Such income is recognised on the basis of an agreement entered into with the Holding Company on a cost plus mark-up basis.
The revenue from recruitment solutions is earned in the form of fees and is recognized on completion of the related service or on the expiry of the subscription period whichever is earlier. The subscription lasts for a period of 12 months. Revenue in relation to rendering of the services where performance obligations are satisfied over time and where there is no uncertainty as to measurability or collectability of consideration, is recognized relatably over the period in which services are rendered.
Unbilled revenue included in other current assets represent revenues recognised on services rendered as per contractual terms, for which amounts are to be billed in subsequent periods. `Unearned revenue` included in other liabilities represent billings in excess of revenues recognised.
Interest income is recognised on an accrual basis, based on the interest rate underlying in the transaction.

[202200] Notes - Effects of changes in foreign exchange rates

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

	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of notes on effect of changes in foreign exchange rates explanatory [TextBlock]	Textual information (40) [See below]	
Details of change in classification of significant foreign operation [Abstract]		
Impact of change in classification of significant foreign operation on shareholders' fund	0	0

Textual information (40)**Disclosure of notes on effect of changes in foreign exchange rates explanatory [Text Block]**

30	Unhedged foreign currency exposure as on Balance sheet date are as follows:					
		March 31, 2022	March 31, 2021			
		USD		INR	USD	INR
	External Commercial Borrowing	\$ 87.00		? 6,595.15	\$ 14.00	? 1,029.00
	Unbilled revenue	\$ 31.49		? 2,387.26	\$ 9.98	? 733.49
	Trade receivable	\$ -		? -	\$ 1.74	? 127.87

[300700] 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

Key managerial personnels and directors [Axis]	Director1 01/04/2021 to 31/03/2022	Director2 01/04/2021 to 31/03/2022
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	NIRMIT VIDYUT PARIKH	VIDYUT HARIVADAN PARIKH
Director identification number of key managerial personnel or director	03114930	06452010
Permanent account number of key managerial personnel or director	ANUPP1611P	AAEPP3906G
Date of birth of key managerial personnel or director	30/09/1987	19/12/1954
Designation of key managerial personnel or director	Director	Director
Qualification of key managerial personnel or director	B.TECH (Inst & Control), MBA	B.E. (Electronics)
Shares held by key managerial personnel or director	[shares] 0	[shares] 2
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

[301000] Notes - Corporate social responsibility

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

	01/04/2021 to 31/03/2022
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No