

INNOVATIVE RETAIL CONCEPTS PRIVATE LIMITED
Standalone Financial Statements for period 01/04/2020 to 31/03/2021

[400100] Disclosure of general information about company

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Name of company	INNOVATIVE RETAIL CONCEPTS PRIVATE LIMITED	
Corporate identity number	U74130KA2010PTC052192	
Permanent account number of entity	AACCI2053A	
Address of registered office of company	Ranka Junction, No. 224 (old Sy No.80/3), 4th Floor, Vijinapura, Old Madras Road, K R Puram Bangalore 560016	
Type of industry	Commercial and Industrial	
Registration date	15/01/2010	
Category/sub-category of company	Company limited by Shares/Non-govt company	
Whether company is listed company	No	
Number of employees in the company at the end of the financial Year		0
Whether company has published sustainability report for the financial Year	No	
Date of board meeting when final accounts were approved	29/11/2021	
Period covered by financial statements	12 Months	12 Months
Date of start of reporting period	01/04/2020	01/04/2019
Date of end of reporting period	31/03/2021	31/03/2020
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Actual	
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)	1st Floor, No.7/3, Old Madras Road above HDFC Bank, C V Raman Nagar Bangalore 560093	
Name of city of place of maintenance of computer servers (storing accounting data)	Bangalore	
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)	560093	
Name of district of place of maintenance of computer servers (storing accounting data)	Bangalore	
ISO country code of place of maintenance of computer servers (storing accounting data)	IND	
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)	08033551000	

Disclosure of principal product or services [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Types of principal product or services [Axis]	Column 1
	01/04/2020 to 31/03/2021
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	9962
Description of product or service category	Other nonstore retail trade services
Turnover of product or service category	6,065,22,48,422
Highest turnover contributing product or service (ITC 8 digit) code	99624000
Description of product or service	Grocery and Household products
Unit of measurement of highest contributing product or service	NOS
Turnover of highest contributing product or service	6,065,22,48,422

[400400] Disclosures - Directors report**Details of directors signing board report [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing board report [Axis]	Column 1	Column 2
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
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	VIPUL MAHENDRA PAREKH	MENON HARI
Designation of director	Director	Director
Director identification number of director	01902890	03404629
Date of signing board report	29/11/2021	29/11/2021

Details regarding auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [Axis]	Column 1
	01/04/2020 to 31/03/2021
Details regarding auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [Abstract]	
Details regarding auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [LineItems]	
Auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report	Textual information (1) [See below]
Directors' comment on auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report	Textual information (2) [See below]

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure in board of directors report explanatory [TextBlock]	Textual information (3) [See below]
Description of state of companies affair	Please refer BOD Report
Disclosure relating to amounts if any which is proposed to carry to any reserves	Please refer BOD Report
Disclosures relating to amount recommended to be paid as dividend	In view of loss incurred during the year under review, your directors do not recommend any dividend during the year under review.
Details regarding energy conservation	The activities of the Company are not energy intensive. However, wherever possible, the Company endeavours to use the latest equipment's for its operations to conserve energy.
Details regarding technology absorption	Please refer BOD Report
Details regarding foreign exchange earnings and outgo	Textual information (4) [See below]
Disclosures in director's responsibility statement	Textual information (5) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	Textual information (6) [See below]
Particulars of loans guarantee investment under section 186 [TextBlock]	There were no Loans, Guarantees or Investments made under section 186 of the Companies Act, 2013
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	There were no Contracts or Arrangements made with related parties made pursuant to Section 188(1) of the Companies Act, 2013 during the year under review.
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	No
Date of board of directors' meeting in which board's report referred to under section 134 was approved	29/11/2021
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	The Company doesn't have any website. Therefore, no need to of publication of Annual Return
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	Please refer BOD report
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	Please refer BOD report
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]	Textual information (8) [See below]
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (9) [See below]
Disclosure of change in nature of business [TextBlock]	Please refer BOD Report
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (10) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	Please refer BOD Report

Details relating to deposits covered under chapter v of companies act [TextBlock]	The Company has neither accepted nor renewed any deposits during the year under review.
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	Please refer BOD report
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	Textual information (11) [See below]
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Please refer BOD Report
Disclosure of appointment and remuneration of managerial personnels [TextBlock]	Please refer BOD report
Number of meetings of board	10

Textual information (1)

Auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report

1. Loan given to party exceeding the limits without prior approval by means of a special resolution and without the resolution sanctioning it is passed at a meeting of the Board with the consent of all the directors present at the meeting; Loan given at rate of interest lower than prescribed rate; Non-disclosure of full particulars of the loan given to party along with the purpose for which such loan is proposed to be utilised by the recipient of such loan in the financial statements; and Non-maintenance of the register of loan given by the Company as per MBP-2 in the manner as prescribed. 2.Provident Fund dues outstanding for a period of more than 6 months from the date they became payable under The Employees' Provident Funds and Miscellaneous Provisions Act, 1952

Textual information (2)

Directors' comment on auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report

1. The amount was disbursed in the nature of advance and subsequently received in FY 2021-22 along with Interest 2.The Provident Fund dues were outstanding due to delays in availability of UAN in respect of certain employees

Textual information (3)

Disclosure in board of directors report explanatory [Text Block]

DIRECTOR'S REPORT

To the Members ,
INNOVATIVE RETAIL CONCEPTS PRIVATE LIMITED .,
BANGALORE.

Your Directors have pleasure in submitting Annual Report on the Business and operations of the Company together with the Audited Statements of Accounts for the Period ended 31st March, 2021.

FINANCIAL RESULTS

The Company's financial performances for the Period ended 31st March, 2021 are given hereunder:
(Rs.)

PARTICULARS	2020-21	2019-20
-Sale of traded products	6037,17,25,704	33,96,65,48,932
-Sale of Services	28,05,22,718	20,97,95,842
Other Income	21,86,17,017	40,64,614
Net Sales /Income from Business Operation	6087,08,65,439	3418,04,09,388
Expenditure for the year	6273,74,77,954	3842,33,37,473
Profit / (Loss) before tax	(186,66,12,515)	(424,29,28,085)
Less Current Income Tax	-	-
Less Previous year adjustment of Income Tax	-	-
Less Deferred Tax	-	-
Net Profit/ (Loss) after Tax	(186,66,12,515)	(424,29,28,085)
Dividend (including Interim if any and final)	-	-
Net Profit / (Loss)after dividend and Tax	(186,66,12,515)	(424,29,28,085)
Amount transferred to General Reserve	-	-
Balance carried to Balance Sheet	-	-
Earnings per share (Basic)	(18,70,413)	(42,46,728)
Earnings per Share(Diluted)	(18,70,413)	(42,46,728)

DIVIDEND

In view of loss incurred during the year under review, your directors do not recommend any dividend during the year under review.

TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid last year.

REVIEW OF BUSINESS OPERATIONS AND FUTURE PROSPECTS

During the year under review, Company has generated revenues to the tune of Rs. 6087,08,65,439 /- and incurred expenditure of Rs. 6273,74,77,954 /- and incurred net loss to the tune of Rs. 186,66,12,515 /-.

Further Board reviewed the business operation till date and also future plans and the prospects of the Company.

MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THIS FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

Supermarket Grocery Supplies Private Limited acquired shares from the old investors of the company and became 100% holding company of Innovative Retail Concepts Private Limited on 28 th May 2021 and post which further capital infusion happened through right issue.

The company entered into a Business Transfer Agreement (BTA) to purchase and acquire the business undertaking in connection with the wholesale business (as specified in the Board Resolution dated 29th May 2021) including development, maintenance, and licensing of the website www.bigbasket.com and the “bigbasket” mobile application platforms from Supermarket Grocery Supplies Private Limited. Accordingly, the company purchased the business undertaking on going concern basis on 31st May 2021

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGOINGS.

The information pertaining to conservation of energy, technology absorption, Foreign exchange Earnings and outgo as required under Section 134 (3)(m) of the Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014 is furnished as below:

a) Conservation of Energy

The activities of the Company are not energy intensive .However, wherever possible, the Company endeavours to use the latest equipment's for its operations to conserve energy .

b) Foreign Exchange inflow and outflow :

The foreign exchange earnings and outgo made by the Company during the Period ended 31 st March, 2021 are as under:-

Foreign Exchange Earnings	NIL
Foreign Exchange Outgo(in INR Lakhs)	5

STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY

The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence are very minimal.

DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES

The Company has been addressing various risks impacting the Company. In today's challenging and competitive environment strategies for mitigating inherent risks in accomplishing the growth plans of the Company are imperative

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013

There were no Loans, Guarantees or Investments made under section 186 of the Companies Act, 2013

PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES

There were no Contracts or Arrangements made with related parties made pursuant to Section 186 of the Companies Act, 2013 during the year under review.

EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS

There following comments were made by the auditors in Annexure A to the Independent Auditor's report on the financial statements of the Company for the year ended 31 March 2021

Sl No	Auditor Comments	Board's Explanation
	Loan given to party exceeding the limits without prior approval by means of a special resolution and without the resolution sanctioning it is passed at a meeting of the Board with the consent of all the directors present at the meeting;	
1	Loan given at rate of interest lower than prescribed rate; Non-disclosure of full particulars of the loan given to party along with the purpose for which such loan is proposed to be utilised by the recipient of such loan in the financial statements; and Non-maintenance of the register of loan given by the Company as per MBP-2 in the manner as prescribed.	The amount was disbursed in the nature of advance and subsequently received in FY 2021-22 along with Interest.
2	Provident Fund dues outstanding for a period of more than 6 months from the date they became payable under The Employees' Provident Funds and Miscellaneous Provisions Act, 1952	The Provident Fund dues were outstanding due to delays in availability of UAN in respect of certain employees

WEB LINK OF ANNUAL RETURN, IF ANY

The Company doesn't have an active website. Therefore, no need of publication of Annual Return.

NUMBER OF BOARD MEETINGS CONDUCTED DURING THE YEAR UNDER REVIEW.

The Board of Directors met 10 (Ten) times during 2020-21. The particulars of the meetings of the Board of Directors held during the Financial Year 2020-21 along with their attendance are as below:

S No.	Date of the Meeting	No. of Directors as on the date of meeting	No. of Directors attended the meeting
1	20.04.2020	2	2
2	25.06.2020	2	2
3	13.08.2020	2	2
4	21.08.2020	2	2
5	19.10.2020	2	2
6	03.12.2020	2	2
7	17.12.2020	2	2
8	18.01.2021	2	2
9	24.02.2021	2	2
10	10.03.2021	2	2

During the year under view, none of the Directors have been disqualified as per the provisions of Section 164 of Companies Act 2013 read with Rule 14 of Companies (Appointment and Qualification of Directors) Rules 2014. Every Director has disclosed his qualifications in Form DIR-8.

DIRECTORS RESPONSIBILITY STATEMENT

The Directors' Responsibility Statement referred to in clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013, shall state that—

In the preparation of the annual accounts for financial year ended 31st March, 2021, the applicable accounting standards have been followed along with the proper explanations and there is no material departures from the same;

the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;

The directors had 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

The Directors have prepared the annual accounts for the financial year ended 31st March, 2021 on a going concern basis.

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

PERFORMANCE AND FINANCIAL POSITION OF EACH OF THE SUBSIDIARIES, ASSOCIATES AND JOINT VENTURE COMPANIES INCLUDED IN THE CONSOLIDATED FINANCIAL STATEMENT

There were no such Subsidiaries, Associates and Joint Venture Companies

DEPOSITS

The Company has neither accepted nor renewed any deposits during the year under review.

DIRECTORS

During the year under review, there were no changes in the directorships of the Company and Mr. Nagaraju Kesari Balasubramanyam (DIN No:02404846) and Mr. Srinivas Bhat (DIN No:05236356) continued to be directors of the Company.

STATUTORY AUDITORS

Pursuant to the provisions of section 139 of the Act and the rules framed thereafter M/s BSR & Co LLP, Bangalore (Firm Regn. No.101248W/W-100022) were appointed as statutory auditor of the Company for a period of 5 years from to hold the office up to the conclusion of annual general meeting (AGM) of the Company to be held in FY 2023-2024, subject to ratification of their appointment at every AGM.

Members are requested to ratify the appointment M/s BSR & Co LLP, Bangalore (Firm Regn. No.101248W/W-100022) for the FY 2021-22.

DISCLOSURE AS REQUIRED UNDER SECTION 22 OF SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The organization is committed to provide a healthy environment to all Employees and thus does not tolerate any discrimination and/or harassment in any form. The Company has in place a Prevention of Sexual Harassment (POSH) policy in line with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. Frequent communication of this policy is done in assimilation programs and at regular intervals to all the Employees of the Company.

Number of Sexual Harassment Complaints received: Company has received 2 cases and the same were resolved.

DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS:

No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.

SHARES

a. BUY BACK OF SECURITIES

The Company has not bought back any of its securities during the year under review.

b . SWEAT EQUITY

The Company has not issued any Sweat Equity Shares during the year under review.

c. BONUS SHARES

No Bonus Shares were issued during the year under review.

d. EMPLOYEES STOCK OPTION PLAN

The Company has not provided any Stock Option Scheme to the employees.

ACKNOWLEDGEMENTS

Your Directors place on record their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Companies activities during the year under review.

Your Directors also express their gratitude to the shareholders for the confidence reposed in the Management of the Company.

FOR INNOVATIVE RETAIL CONCEPTS PRIVATE LIMITED

HARI MENON
DIRECTOR
DIN NO:03404629

VIPUL MAHENDRA PAREKH
DIRECTOR
DIN NO:01902890

Date: 29.11.2021
Place: Bangalore

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 arms length transactions under third proviso thereto

Details of material contracts or arrangement or transactions not at arm's length basis: to the extent specified in note 28 of the audited financials

(a) Name of the Related Party	: Nil
(b) Nature of Relationship	: Nil
(c) Nature of Contracts/ agreements/ transactions	: Nil
(d) Duration of the Contracts / agreements / transactions	: Nil
(e) Terms of Contracts including the value of the Contracts / agreements / transactions	: Nil
(f) Date of approval by the Board	: Nil
(g) Amount paid as advances	: Nil
(h) Date of Special Resolution passed as required under section 188 of Companies Act 2013	: Nil

Details of contracts or arrangements or transactions at arm's length basis:

(a) Name of the Related Party	: NA
(b) Nature of Relationship	: NA
(c) Nature of Contracts/ agreements/ transactions	: NA
(d) Duration of the Contracts / agreements / transactions	: NA
(e) Terms of Contracts including the value of the Contracts / agreements / transactions	: NA
(f) Date of approval by the Board	: NA
(g) Amount paid as advances	: NA
(h) Date of Special Resolution passed as required under Section 188 of Companies Act 2013	: NA

FOR INNOVATIVE RETAIL CONCEPTS PRIVATE LIMITED

HARI MENON
DIRECTOR
DIN NO:03404629

VIPUL MAHENDRA PAREKH
DIRECTOR
DIN NO:01902890

Date: 29.11.2021
Place: Bangalore

Textual information (4)

Details regarding foreign exchange earnings and outgo

b) Foreign Exchange inflow and outflow: The foreign exchange earnings and outgo made by the Company during the Period ended 31st March, 2021 are as under:- Foreign Exchange Earnings NIL Foreign Exchange Outgo(in INR Lakhs) 5

Textual information (5)

Disclosures in director's responsibility statement

The Directors' Responsibility Statement referred to in clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013, shall state that— (a) In the preparation of the annual accounts for financial year ended 31st March, 2021, the applicable accounting standards have been followed along with the proper explanations and there is no material departure from the same; (b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period; (c) The directors had 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 for the financial year ended 31st March, 2021 on a going concern basis. (e) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Textual information (6)

Details of material changes and commitment occurred during period affecting financial position of company

5. MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THIS FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT Supermarket Grocery Supplies Private Limited acquired shares from the old investors of the company and became 100% holding company of Innovative Retail Concepts Private Limited on 28th May 2021 and post which further capital infusion happened through right issue. The company entered into a Business Transfer Agreement (BTA) to purchase and acquire the business undertaking in connection with the wholesale business (as specified in the Board Resolution dated 29th May 2021) including development, maintenance, and licensing of the website www.bigbasket.com and the "bigbasket" mobile application platforms from Supermarket Grocery Supplies Private Limited. Accordingly, the company purchased the business undertaking on going concern basis on 31st May 2021

Textual information (7)

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

STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY

The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence are very minimal.

Textual information (8)

Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [Text Block]

DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES

The Company has been addressing various risks impacting the Company. In today's challenging and competitive environment strategies for mitigating inherent risks in accomplishing the growth plans of the Company are imperative

Textual information (9)

Disclosure of financial summary or highlights [Text Block]

FINANCIAL RESULTS

The Company's financial performances for the Period ended 31st March, 2021 are given hereunder:
(Rs.)

PARTICULARS	2020-21	2019-20
-Sale of traded products	6037,17,25,704	3350,79,50,530
-Sale of Services	28,05,22,718	66,83,94,244
Other Income	21,86,17,017	40,64,614
Net Sales /Income from Business Operation	6087,08,65,439	3418,04,09,388
Expenditure for the year	6273,74,77,954	3842,33,37,473
Profit / (Loss) before tax	(186,66,12,515)	(424,29,28,085)
Less Current Income Tax	-	-
Less Previous year adjustment of Income Tax	-	-
Less Deferred Tax	-	-
Net Profit/ (Loss) after Tax	(186,66,12,515)	(424,29,28,085)
Dividend (including Interim if any and final)	-	-
Net Profit / (Loss)after dividend and Tax	(186,66,12,515)	(424,29,28,085)
Amount transferred to General Reserve	-	-
Balance carried to Balance Sheet	-	-
Earnings per share (Basic)	(18,70,413)	(42,46,728)
Earnings per Share(Diluted)	(18,70,413)	(42,46,728)

Textual information (10)

Details of directors or key managerial personnels who were appointed or have resigned during year [Text Block]

During the year under review, there were no changes in the directorships of the Company and Mr. NagarajuKesari Balasubramanyam (DIN No:02404846) and Mr. Srinivas Bhat (DIN No:05236356) continued to be directors of the Company.

Textual information (11)

Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [Text Block]

DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS:

No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.

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

..(1)

Unless otherwise specified, all monetary values are in INR

Auditors [Axis]	Column 1
	01/04/2020 to 31/03/2021
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	B S R & Co. LLP
Name of auditor signing report	Amrit Bhansali
Firms registration number of audit firm	101248W/W-100022
Membership number of auditor	065155
Address of auditors	M/S B S R & CO
Permanent account number of auditor or auditor's firm	AAAFB9852F
SRN of form ADT-1	S35992270
Date of signing audit report by auditors	29/11/2021
Date of signing of balance sheet by auditors	29/11/2021

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 INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]
	01/04/2020 to 31/03/2021
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	Please refer child member
Disclosure relating to quantitative details of fixed assets	The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
Disclosure relating to physical verification and material discrepancies of fixed assets	Textual information (12) [See below]
Disclosure relating to title deeds of immovable properties	Textual information (13) [See below]
Disclosure in auditors report relating to inventories	Textual information (14) [See below]
Disclosure in auditors report relating to loans	Please refer child member
Disclosure about loans granted to parties covered under section 189 of companies act	Textual information (15) [See below]
Disclosure relating to terms and conditions of loans granted	NA
Disclosure regarding receipt of loans granted	NA
Disclosure regarding terms of recovery of loans granted	NA
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (16) [See below]
Disclosure in auditors report relating to deposits accepted	(v) In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits from the public during the year
Disclosure in auditors report relating to maintenance of cost records	(vi) The Central Government of India has not prescribed the maintenance of cost records under section 148(1) of the Act, for any of the products sold / services rendered by the Company.
Disclosure in auditors report relating to statutory dues [TextBlock]	Please refer child member
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	Textual information (17) [See below]
Disclosure relating to disputed statutory dues [TextBlock]	Textual information (18) [See below]
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (19) [See below]
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	Textual information (20) [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 (21) [See below]
Disclosure in auditors report relating to managerial remuneration	(xi) The Company is not a public company as defined under the Act. Accordingly, paragraph 3 (xi) of the Order is not applicable to the Company.

Disclosure in auditors report relating to Nidhi Company	(xii) In our opinion and according to the information and explanations given to us, the Company is not a Nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable to the Company.
Disclosure in auditors report relating to transactions with related parties	Textual information (22) [See below]
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	Textual information (23) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	Textual information (24) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	Textual information (25) [See below]

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure in auditor's report explanatory [TextBlock]	Textual information (26) [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	Yes
Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report	Textual information (27) [See below]

Textual information (12)

Disclosure relating to physical verification and material discrepancies of fixed assets

(b) The Company has a regular programme of physical verification of its fixed assets by which all fixed assets are verified every year. In accordance with this programme, fixed assets were verified during the year and no material discrepancies were noticed on such verification. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets

Textual information (13)

Disclosure relating to title deeds of immovable properties

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no immovable properties owned by the Company. Accordingly, paragraph 3(i)(c) of the Order is not applicable to the Company.

Textual information (14)

Disclosure in auditors report relating to inventories

(ii) Inventories have been physically verified by the Management during the year. In our opinion, the frequency of such verification is reasonable. The discrepancies noticed on verification between the physical stock and the book records have been appropriately dealt with in the books of account.

Textual information (15)

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

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

Textual information (16)

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

(iv) In our opinion and according to the information and explanations given to us, the Company has not complied with the provisions of Section 186 of the Act with respect to advances given in the nature of loan to a shareholder, the details are mentioned below: Sl. No. Non-compliance of Section 186 Remarks, if any Particulars Name of Company/ Party Amount involved Balance as at the balance sheet date

1 a) Loan given to party exceeding the limits without prior approval by means of a special resolution; b) Loan given by the Company without the resolution sanctioning it being passed at a meeting of the Board with the consent of all the directors present at the meeting; c) Loan given at rate of interest lower than prescribed rate; d) Non-disclosure of full particulars of the loan given to party along with the purpose for which such loan V Shankar 2,850,000 24,700,000 Classified as 'Other advances' under 'Long- term loans and advances' in the financial statements. Annexure A to the Independent Auditor's report on the financial statements of Innovative Retail Concepts Private Limited for the year ended 31 March 2021 (Continued) is proposed to be utilized by the recipient of such loan in the financial statements; and e) Non-maintenance of the register of loan given by the Company as per MBP-2 in the manner as prescribed. Further, there are no other loans, investments, guarantees and securities given in respect of which provisions of Section 185 and 186 of the Act are applicable.

Textual information (17)

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

(a) According to the information and explanations given to us and on the basis of our examination of the records of the Company amounts deducted / accrued in the books of account in respect of undisputed statutory dues including provident fund, employees' state insurance, income-tax, goods and services tax and any other material statutory dues have been regularly deposited during the year by the Company with the appropriate authorities though there have been delays in a few cases of Provident fund, Goods and Services tax, professional tax and income-tax. As explained to us, the Company did not have any dues on account of service tax, value added tax, sales tax, duty of customs, duty of excise and cess. However, regarding the deposit of provident fund dues, there have been delays due to timely availability of Universal Account Number/ Aadhar Number in respect of certain employees.

According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, goods and services tax and other material statutory dues were in arrears as at 31 March 2021 for a period of more than six months from the date they became payable except for dues of provident fund as mentioned below:

Name of the statute	Nature of the Dues	Amount (Rs.)	Period to which the amount relates	Due date	Date of payment
The Employees'	Provident	2,050,163	September 2017	15th of the	Not paid
Provident Funds and	fund		to March 2020	subsequent	till date
Miscellaneous				month	
Provisions Act,					
1952^					

^ The provident fund dues were outstanding due to delays in availability of Universal Account Number/ Aadhar Number in respect of certain employees.

Textual information (18)

Disclosure relating to disputed statutory dues [Text Block]

According to the information and explanations given to us, there are no dues of income-tax and goods and services tax which have not been deposited with the appropriate authorities on account of any dispute. As explained to us, the company did not have any dues on account of value added tax, service tax, sales-tax, duty of customs and duty of excise .

Textual information (19)

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

(viii) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of dues to debenture holders. The Company did not have any outstanding dues to any banks, financial institutions or government during the year

Textual information (20)

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

(ix) The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) and term loans during the year. Thus, paragraph 3 (ix) of the Order is not applicable to the Company.

Textual information (21)

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

(x) According to the information and explanations given to us, no material fraud on the Company by its officers and employees or fraud by the Company has been noticed or reported during the course of our audit.

Textual information (22)

Disclosure in auditors report relating to transactions with related parties

(xiii) According to the information and explanations given to us, and based on our examination of the records of the Company, transactions with the related parties are in compliance with Section 188 of the Act where applicable, and the details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards. The provisions of Section 177 of the Act are not applicable to the Company and accordingly reporting under clause 3(xiii), in so far as it relates to section 177 of the Act, is not applicable to the Company and hence not commented upon.

Textual information (23)

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

(xiv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, paragraph 3(xiv) of the Order is not applicable to the Company.

Textual information (24)

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

(xv) According to the information and explanations given to us and based on our examination of records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable to the Company.

Textual information (25)

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

(xvi) According to the information and explanations given to us, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934. Accordingly, paragraph 3(xvi) of the Order is not applicable to the Company.

Textual information (26)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITOR'S REPORT

To the Members of Innovative Retail Concepts Private Limited Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Innovative Retail Concepts Private Limited ("the Company"), which comprise the balance sheet as at 31 March 2021, the statement of profit and loss, and statement of cash flows for the year then ended, and notes to the financial statements, including 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 ("Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2021, and 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 (SAs) specified under section 143(10) of the Act. Our responsibilities under those SAs 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 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 on the financial statements.

Other Information

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's Board of Directors' report, but 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. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report the fact. We have nothing to report in this regard.

Management's and Board of Directors' Responsibility for the Financial Statements

The Company's Management and Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the state of affairs, profit/loss and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. 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 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 Management and 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 intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is 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 SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls 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 in the financial statements made by the Management and Board of Directors.

Conclude on the appropriateness of the Management and 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 controls that we identify during our audit.

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

Report on Other Legal and Regulatory Requirements

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

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

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

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 balance sheet, the statement of profit and loss, and statement of cash flows dealt with by this Report are in agreement with the books of accounts.

In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under section 133 of the Act.

On the basis of the written representations received from the directors as on 31 March 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2021 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 and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".

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, 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 as at 31 March 2021 which would impact its financial position;

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

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

The disclosures regarding holdings as well as dealings in specified bank notes during the period from 8 November 2016 to 30 December 2016 have not been made in these financial statements since they do not pertain to the financial year ended 31 March 2021.

With respect to the matter to be included in the Auditor's Report under section 197(16):

In our opinion and according to the information and explanations given to us, the Company is a private limited company under the definition of the Companies Act, 2013, hence the provision of Sec 197(read with schedule V) to the Act are not applicable to the Company. The Ministry of Corporate Affairs has not prescribed other details under Section 197(16) which are required to be commented upon by us.

for B S R & Co. LLP
Chartered Accountants
Firm's Registration No: 101248W/W-100022

Amrit Bhansali
Partner
Membership No. 065155
ICAI UDIN: 21099696AAAACC5239

Place: Bengaluru
Date: 29 November 2021

Annexure A to the Independent Auditor's report on the financial statements of Innovative Retail Concepts Private Limited for the year ended 31 March 2021

With reference to the annexure A referred to in paragraph 1 under report on Other Legal and Regulatory Requirements of the Independent Auditor's Report to the members of the Company on the financial statements for the year ended 31 March 2021, we report that:

(a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets. The Company has a regular programme of physical verification of its fixed assets by which all fixed assets are verified every year. In accordance with this programme, fixed assets were verified during the year and no material discrepancies were noticed on such verification. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no immovable properties owned by the Company. Accordingly, paragraph 3(i)(c) of the Order is not applicable to the Company. Inventories have been physically verified by the Management during the year. In our opinion, the frequency of such verification is reasonable. The discrepancies noticed on verification between the physical stock and the book records have been appropriately dealt with in the books of account. In our opinion and according to the information and explanations given to us, the Company has not granted any loans, secured or unsecured to companies, firms, limited liability partnerships or other parties covered in the register maintained under section 189 of the Act. Accordingly, the provisions of the clause 3(iii) (a), (b) and (c) of the Order are not applicable to the Company.

In our opinion and according to the information and explanations given to us, the Company has not complied with the provisions of Section 186 of the Act with respect to advances given in the nature of loan to a shareholder, the details are mentioned below:

Particulars of the list with respect to advances given in the nature of loan to a shareholder, the details are mentioned below:					
Sl. No.	Non-compliance of Section 186	Remarks, if any			
	Particulars Name of Company/ Party	Amount involved	Balance as at the balance sheet date		
1	Loan given to party exceeding the limits without prior approval by means of a special resolution; Loan given by the Company without the resolution sanctioning it being passed at a meeting of the Board with the consent of all the directors present at the meeting; Loan given at rate of interest lower than prescribed rate; Non-disclosure of full particulars of the loan given to party along with the purpose for which such loan	V Shankar	2,850,000	24,700,000	Classified as 'Other advances' under 'Long-term loans and advances' in the financial statements.

is proposed to be utilized by the recipient of such loan in the financial statements; and
e) Non-maintenance of the register of loan given by the Company as per MBP-2 in the manner as prescribed.

Further, there are no other loans, investments, guarantees and securities given in respect of which provisions of Section 185 and 186 of the Act are applicable.

In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits from the public during the year.

The Central Government of India has not prescribed the maintenance of cost records under section 148(1) of the Act, for any of the products sold / services rendered by the Company.

(a) According to the information and explanations given to us and on the basis of our examination of the records of the Company amounts deducted / accrued in the books of account in respect of undisputed statutory dues including provident fund, employees' state insurance, income-tax, goods and services tax and any other material statutory dues have been regularly deposited during the year by the Company with the appropriate authorities though there have been delays in a few cases of Provident fund, Goods and Services tax, professional tax and income-tax. As explained to us, the Company did not have any dues on account of service tax, value added tax, sales tax, duty of customs, duty of excise and cess. However, regarding the deposit of provident fund dues, there have been delays due to timely availability of Universal Account Number/ Aadhar Number in respect of certain employees.

According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, goods and services tax and other material statutory dues were in arrears as at 31 March 2021 for a period of more than six months from the date they became payable except for dues of provident fund as mentioned below:

Name of the statute	Nature of the Dues	Amount (Rs.)	Period to which the amount relates	Due date	Date of payment
The Employees' Provident Funds and Miscellaneous Provisions Act, 1952^	Provident fund	2,050,163	September 2017 to March 2020	15th of the subsequent month	Not paid till date

^ The provident fund dues were outstanding due to delays in availability of Universal Account Number/ Aadhar Number in respect of certain employees.

According to the information and explanations given to us, there are no dues of income-tax and goods and services tax which have not been deposited with the appropriate authorities on account of any dispute. As explained to us, the company did not have any dues on account of value added tax, service tax, sales-tax, duty of customs and duty of excise .

In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of dues to debenture holders. The Company did not have any outstanding dues to any banks, financial institutions or government during the year.

The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) and term loans during the year. Thus, paragraph 3 (ix) of the Order is not applicable to the Company.

According to the information and explanations given to us, no material fraud on the Company by its officers and employees or fraud by the Company has been noticed or reported during the course of our audit.

The Company is not a public company as defined under the Act. Accordingly, paragraph 3 (xi) of the Order is not applicable to the Company.

In our opinion and according to the information and explanations given to us, the Company is not a Nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable to the Company.

According to the information and explanations given to us, and based on our examination of the records of the Company, transactions with the related parties are in compliance with Section 188 of the Act where applicable, and the details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards. The provisions of Section 177 of the Act are not applicable to the Company and accordingly reporting under clause 3(xiii), in so far as it relates to section 177 of the Act, is not applicable to the Company and hence not commented upon.

According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, paragraph 3(xiv) of the Order is not applicable to the Company.

According to the information and explanations given to us and based on our examination of records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable to the Company.

According to the information and explanations given to us, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934. Accordingly, paragraph 3(xvi) of the Order is not applicable to the Company.

for B S R & Co. LLP
Chartered Accountants
Firm Registration Number: 101248W/W-100022

Amrit Bhansali
Partner
Membership No: 065155
ICAI UDIN: 21099696AAAACC5239

Place: Bengaluru
Date: 29 November 2021

Annexure B to the Independent Auditor's report on the financial statements of Innovative Retail Concepts Private Limited for the year ended 31 March 2021.

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

(Referred to in paragraph 2(A)(f) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

Opinion

We have audited the internal financial controls with reference to financial statements of Innovative Retail Concepts Private Limited ("the Company") as of 31 March 2021 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

In our opinion, the Company has, in all material respects, adequate internal financial controls with reference to financial statements and such internal financial controls were operating effectively as at 31 March 2021, 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 issued by the Institute of Chartered Accountants of India (the "Guidance Note").

Management's Responsibility for Internal Financial Controls

The Company's management and the Board of Directors are 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 controls stated in the Guidance Note. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to 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 Companies Act,

2013 (hereinafter referred to as “the Act”).

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to financial statements based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, prescribed under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls with reference to financial statements. 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 whether 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 included 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 controls based on the assessed risk. The procedures selected depends 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.

for B S R & Co. LLP
Chartered Accountants
Firm's Registration No. 101248W/W100022

Amrit Bhansali
Partner
Membership No. 065155
ICAI UDIN. 21099696AAAACC5239

Place: Bengaluru
Date: 29 November 2021

Textual information (27)

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report

(iv) In our opinion and according to the information and explanations given to us, the Company has not complied with the provisions of Section 186 of the Act with respect to advances given in the nature of loan to a shareholder, the details are mentioned below: Sl. No. Non-compliance of Section 186 Remarks, if any Particulars Name of Company/ Party Amount involved Balance as at the balance sheet date 1 a) Loan given to party exceeding the limits without prior approval by means of a special resolution; b) Loan given by the Company without the resolution sanctioning it being passed at a meeting of the Board with the consent of all the directors present at the meeting; c) Loan given at rate of interest lower than prescribed rate; d) Non-disclosure of full particulars of the loan given to party along with the purpose for which such loan V Shankar 2,850,000 24,700,000 Classified as 'Other advances' under 'Long- term loans and advances' in the financial statements. is proposed to be utilized by the recipient of such loan in the financial statements; and e) Non-maintenance of the register of loan given by the Company as per MBP-2 in the manner as prescribed.

[400500] Disclosures - Secretarial audit report

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
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 INR

	31/03/2021	31/03/2020	31/03/2019
Balance sheet [Abstract]			
Equity and liabilities [Abstract]			
Shareholders' funds [Abstract]			
Share capital	2,01,00,000	2,01,00,000	
Reserves and surplus	-1,445,10,22,712	-1,258,44,10,197	
Total shareholders' funds	-1,443,09,22,712	-1,256,43,10,197	
Share application money pending allotment	0	0	
Minority interest	0	0	
Non-current liabilities [Abstract]			
Long-term borrowings	0	0	
Other long-term liabilities	7,72,44,054	21,11,24,455	
Long-term provisions	20,38,57,282	12,75,79,512	
Total non-current liabilities	28,11,01,336	33,87,03,967	
Current liabilities [Abstract]			
Short-term borrowings	0	0	
Trade payables	(A) 1,561,74,33,019	(B) 1,409,16,62,015	
Other current liabilities	107,99,79,591	121,02,84,692	
Short-term provisions	3,95,07,218	3,82,52,592	
Total current liabilities	1,673,69,19,828	1,534,01,99,299	
Total equity and liabilities	258,70,98,452	311,45,93,069	
Assets [Abstract]			
Non-current assets [Abstract]			
Fixed assets [Abstract]			
Tangible assets	89,70,13,155	96,63,19,732	66,56,05,523
Intangible assets	98,92,230	1,18,43,148	1,45,02,964
Total fixed assets	90,69,05,385	97,81,62,880	
Non-current investments	0	0	
Long-term loans and advances	42,88,98,390	42,24,99,559	
Other non-current assets	68,24,302	77,62,377	
Total non-current assets	134,26,28,077	140,84,24,816	
Current assets [Abstract]			
Current investments	0	0	
Inventories	16,40,89,843	50,13,41,242	
Trade receivables	0	0	
Cash and bank balances	8,39,03,856	20,50,16,816	
Short-term loans and advances	59,61,61,448	58,89,38,811	
Other current assets	40,03,15,228	41,08,71,384	
Total current assets	124,44,70,375	170,61,68,253	
Total assets	258,70,98,452	311,45,93,069	

Footnotes

(A) - Total outstanding dues of micro enterprises and small enterprises- 3,21,89,245
 - Total outstanding dues of creditors other than micro enterprises and small enterprises- 15,58,52,43,774

(B)

- Total outstanding dues of micro enterprises and small enterprises	8,28,325
- Total outstanding dues of creditors other than micro enterprises and small enterprises	9,46,14,43,979

[400300] Disclosures - Signatories of financial statements

Details of directors signing financial statements [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing financial statements [Axis]	Column	Column 1
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	MENON HARI	VIPUL MAHENDRA PAREKH
Designation of director	Director	Director
Director identification number of director	03404629	01902890
Date of signing of financial statements by director	29/11/2021	29/11/2021

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Name of company secretary	Amruta Poojari
Permanent account number of company secretary	FKLPP1950A
Date of signing of financial statements by company secretary	29/11/2021

[100400] Cash flow statement, indirect

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
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	-186,66,12,515	-424,29,28,085	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments to profit (loss) [Abstract]			
Adjustments for depreciation and amortisation expense	28,40,91,064	23,84,29,101	
Other adjustments for non-cash items	(A) 75,20,732	(B) 1,24,29,367	
Total adjustments to profit (loss)	29,16,11,796	25,08,58,468	
Adjustments for working capital [Abstract]			
Adjustments for decrease (increase) in inventories	33,72,51,399	-26,13,24,837	
Adjustments for decrease (increase) in other current assets	(C) 5,88,80,052	(D) -39,26,51,911	
Adjustments for increase (decrease) in trade payables	152,57,71,004	462,93,89,711	
Adjustments for increase (decrease) in other current liabilities	-9,43,58,700	92,15,28,975	
Total adjustments for working capital	182,75,43,755	489,69,41,938	
Total adjustments for reconcile profit (loss)	211,91,55,551	514,78,00,406	
Net cash flows from (used in) operations	25,25,43,036	90,48,72,321	
Interest paid	-1,20,57,459	-3,12,71,580	
Interest received	-6,25,971	-6,16,181	
Income taxes paid (refund)	5,31,15,096	28,06,255	
Net cash flows from (used in) operating activities before extraordinary items	21,08,59,428	93,27,21,465	
Net cash flows from (used in) operating activities	21,08,59,428	93,27,21,465	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of tangible assets	57,55,097	1,54,53,331	
Purchase of tangible assets	24,54,00,045	56,45,49,331	
Interest received	6,10,128	7,11,997	
Other inflows (outflows) of cash	(E) -5,99,317	(F) -5,39,482	
Net cash flows from (used in) investing activities before extraordinary items	-23,96,34,137	-54,89,23,485	
Net cash flows from (used in) investing activities	-23,96,34,137	-54,89,23,485	
Cash flows from used in financing activities [Abstract]			
Repayments of borrowings	8,18,18,183	27,07,79,221	
Interest paid	1,20,57,459	3,12,71,580	
Net cash flows from (used in) financing activities before extraordinary items	-9,38,75,642	-30,20,50,801	
Net cash flows from (used in) financing activities	-9,38,75,642	-30,20,50,801	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-12,26,50,351	8,17,47,179	
Net increase (decrease) in cash and cash equivalents	-12,26,50,351	8,17,47,179	
Cash and cash equivalents cash flow statement at end of period	8,12,23,175	20,38,73,526	12,21,26,347

Footnotes

(A) (Gain)/loss on sale of property, plant and equipment

(B) (Gain)/loss on sale of property, plant and equipment

(C) (Increase) / decrease in loans and advances- 48,308,053

(Increase) / decrease in other current and non-current assets - 10,571,999

(D) (Increase) / decrease in loans and advances (271,649,879)

(Increase) / decrease in other current and non-current assets (121,002,032)

(E) Bank deposits matured/(invested) during the year (having original maturity of more than three months) (1537391)

Investment in Bank deposits (due to mature after twelve months) (938074)

(F) Bank deposits matured/(invested) during the year (having original maturity of more than three months) (56354)

Investment in Bank deposits (due to mature after twelve months) (483128)

[200100] Notes - Share capital

Disclosure of classes of share capital [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Share capital [Member]			Equity shares [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 2,01,000	[shares] 2,01,000		[shares] 1,000
Value of shares authorised	2,01,00,000	2,01,00,000		1,00,000
Number of shares issued	[shares] 2,01,000	[shares] 2,01,000		[shares] 1,000
Value of shares issued	2,01,00,000	2,01,00,000		1,00,000
Number of shares subscribed and fully paid	[shares] 2,01,000	[shares] 2,01,000		[shares] 1,000
Value of shares subscribed and fully paid	2,01,00,000	2,01,00,000		1,00,000
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0		[shares] 0
Value of shares subscribed but not fully paid	0	0		0
Total number of shares subscribed	[shares] 2,01,000	[shares] 2,01,000		[shares] 1,000
Total value of shares subscribed	2,01,00,000	2,01,00,000		1,00,000
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 2,01,000	[shares] 2,01,000		[shares] 1,000
Value of shares called	2,01,00,000	2,01,00,000		1,00,000
Value of shares paid-up	2,01,00,000	2,01,00,000		1,00,000
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 2,01,000	[shares] 2,01,000	[shares] 2,01,000	[shares] 1,000
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
Amount of bonus issue during period	0	0		0
Amount of issue allotted for contracts without payment received in cash during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Share capital at end of period	2,01,00,000	2,01,00,000		1,00,000
Rights preferences and restrictions attaching to class of share capital				
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment				
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				

Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0
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Disclosure of classes of share capital [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Type of share			Equity shares	Equity shares
Number of shares authorised	[shares] 1,000		[shares] 1,000	[shares] 1,000
Value of shares authorised	1,00,000		1,00,000	1,00,000
Number of shares issued	[shares] 1,000		[shares] 1,000	[shares] 1,000
Value of shares issued	1,00,000		1,00,000	1,00,000
Number of shares subscribed and fully paid	[shares] 1,000		[shares] 1,000	[shares] 1,000
Value of shares subscribed and fully paid	1,00,000		1,00,000	1,00,000
Number of shares subscribed but not fully paid	[shares] 0		[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0		0	0
Total number of shares subscribed	[shares] 1,000		[shares] 1,000	[shares] 1,000
Total value of shares subscribed	1,00,000		1,00,000	1,00,000
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 1,000		[shares] 1,000	[shares] 1,000
Value of shares called	1,00,000		1,00,000	1,00,000
Value of shares paid-up	1,00,000		1,00,000	1,00,000
Par value per share			[INR/shares] 100	[INR/shares] 100
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	[shares] 0
Number of shares issued as bonus shares	[shares] 0		[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0		[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0		[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0		[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0		[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 1,000	[shares] 1,000	[shares] 1,000	[shares] 1,000
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
Amount of bonus issue during period	0		0	0
Amount of issue allotted for contracts without payment received in cash during period	0		0	0
Amount of issue under scheme of amalgamation during period	0		0	0
Amount of other issues during period	0		0	0
Total increase (decrease) in share capital	0		0	0
Share capital at end of period	1,00,000	1,00,000	1,00,000	1,00,000
Rights preferences and restrictions attaching to class of share capital			0	
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment			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]				

Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0
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Disclosure of classes of share capital [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]	Preference shares [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised		[shares] 2,00,000	[shares] 2,00,000	
Value of shares authorised		2,00,00,000	2,00,00,000	
Number of shares issued		[shares] 2,00,000	[shares] 2,00,000	
Value of shares issued		2,00,00,000	2,00,00,000	
Number of shares subscribed and fully paid		[shares] 2,00,000	[shares] 2,00,000	
Value of shares subscribed and fully paid		2,00,00,000	2,00,00,000	
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] 2,00,000	[shares] 2,00,000	
Total value of shares subscribed		2,00,00,000	2,00,00,000	
Value of shares paid-up [Abstract]				
Number of shares paid-up		[shares] 2,00,000	[shares] 2,00,000	
Value of shares called		2,00,00,000	2,00,00,000	
Value of shares paid-up		2,00,00,000	2,00,00,000	
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 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	
Total increase (decrease) in number of shares outstanding		[shares] 0	[shares] 0	
Number of shares outstanding at end of period	[shares] 1,000	[shares] 2,00,000	[shares] 2,00,000	[shares] 2,00,000
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 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	
Total increase (decrease) in share capital		0	0	
Share capital at end of period	1,00,000	2,00,00,000	2,00,00,000	2,00,00,000
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon		0	0	

Disclosure of classes of share capital [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Preference shares 1 [Member]		
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of classes of share capital [Abstract]			
Disclosure of classes of share capital [LineItems]			
Type of share	19% Non Convertible Reedemable Cumulative Preference Shares	19% Non Convertible Reedemable Cumulative Preference Shares	
Number of shares authorised	[shares] 2,00,000	[shares] 2,00,000	
Value of shares authorised	2,00,00,000	2,00,00,000	
Number of shares issued	[shares] 2,00,000	[shares] 2,00,000	
Value of shares issued	2,00,00,000	2,00,00,000	
Number of shares subscribed and fully paid	[shares] 2,00,000	[shares] 2,00,000	
Value of shares subscribed and fully paid	2,00,00,000	2,00,00,000	
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] 2,00,000	[shares] 2,00,000	
Total value of shares subscribed	2,00,00,000	2,00,00,000	
Value of shares paid-up [Abstract]			
Number of shares paid-up	[shares] 2,00,000	[shares] 2,00,000	
Value of shares called	2,00,00,000	2,00,00,000	
Value of shares paid-up	2,00,00,000	2,00,00,000	
Par value per share	[INR/shares] 100	[INR/shares] 100	
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 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	
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0	
Number of shares outstanding at end of period	[shares] 2,00,000	[shares] 2,00,000	[shares] 2,00,000
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 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	
Total increase (decrease) in share capital	0	0	
Share capital at end of period	2,00,00,000	2,00,00,000	2,00,00,000
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]			
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]			
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 1 [Member]		Shareholder 2 [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity	Equity	Equity	Equity
Name of shareholder	Srinivas Bhat	Srinivas Bhat	N N Swamy	N N Swamy
PAN of shareholder	AHKPB9006A	AHKPB9006A	AGDPS4985P	AGDPS4985P
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 500	[shares] 500	[shares] 450	[shares] 450
Percentage of shareholding in company	50.00%	50.00%	45.00%	45.00%

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

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Preference shares 1 [Member]	
Name of shareholder [Axis]	Shareholder 1 [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	Preference	Preference
Name of shareholder	V Shankar	V Shankar
PAN of shareholder	AETPJ0022N	AETPJ0022N
Country of incorporation or residence of shareholder	INDIA	INDIA
Number of shares held in company	[shares] 2,00,000	[shares] 2,00,000
Percentage of shareholding in company	100.00%	100.00%

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of notes on share capital explanatory [TextBlock]	Textual information (28) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of equity share	0	0
Number of persons on private placement of preference share	0	0
Whether money raised from public offering during year	No	No
Amount raised from public offering during year	0	0
Amount utilised towards specified purposes for public offering	0	0
Amount remaining unutilised received in respect of public offering	0	0

Textual information (28)

Disclosure of notes on share capital explanatory [Text Block]

3	Share capital			As at 31 March 2021	
	Authorised				
	1,000 (previous year: 1,000) equity shares of Rs 100 each		1,00,000	1,00,000	
	200,000 (previous year: 200,000) 19% Non-convertible Redeemable Cumulative Preference Shares of Rs.100 each	2,00,00,000	2,00,00,000		
				2,01,00,000	2,01,00,000
	Issued, subscribed and fully paid-up				
	1,000 (previous year: 1,000) equity shares of Rs 100 each		1,00,000	1,00,000	
	200,000 (previous year: 200,000) 19% Non-convertible Redeemable Cumulative Preference Shares of Rs 100 each	2,00,00,000	2,00,00,000		
				2,01,00,000	2,01,00,000
(a)	Reconciliation of shares outstanding at the beginning and at the end of the reporting year:				
					(Amount in INR)
	Particulars	As at 31 March 2021	As at 31 March 2020		
		Number	Amount	Number	Amount

Equity shares

At the commencement and end of the year	1,000	1,00,000	1,000	1,00,000
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Preference shares

At the commencement and end of the year	2,00,000	2,00,00,000	2,00,000	2,00,00,000
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(b) Rights, preferences and restrictions attached to equity and preference shares

Equity shares

The Company has single class of equity shares having a par value of Rs 100 each. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

Preference shares

The Company has non-convertible redeemable cumulative preference shares of Rs 100 each as on 31 March 2021 carrying a coupon rate of 19% p.a. The Company has the right to redeem the preference shares any time after 24 months from the date of issue with a notice of 30 days. In case of redemption anytime before the end of 48 months from the date of investment, the Company shall pay an early redemption premium of 5% of the principal amount. Preference shares of all series carry preferential rights as to dividend over equity shareholders. In the event of liquidation, preference shareholders have a preferential right over equity shareholders to be repaid to the extent of capital paid-up and dividend in arrears on such shares. There is no voting right for preference share holders.

(c) Details of shares held by shareholders holding more than 5% of the aggregate shares in the Company

Equity shares

(Amount in INR)

Particulars	As at 31 March 2021	As at 31 March 2020		
Name of the shareholder	Number of shares	% of holding	Number of shares	
Srinivas Bhat	500	50%	500	50%
N N Swamy	450	45%	450	45%

Preference shares

Particulars	As at 31 March 2021	As at 31 March 2020		
Name of the shareholder	Number of shares	% of holding	Number of shares	
V Shankar	2,00,000	100%	2,00,000	100%

(d) There are no equity shares which are allotted as fully paid-up without payment being received in cash during the period of five years immediately preceding the balance sheet date. There are no equity shares which are allotted as fully paid-up bonus shares during the period of five years immediately preceding the balance sheet date. Equity shares reserved for issue under options and contracts is nil.

[200200] Notes - Reserves and surplus

Statement of changes in reserves [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Reserves [Member]			Other reserves [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	-186,66,12,515	-424,29,28,085		-186,66,12,515
Other additions to reserves	0	0		0
Total additions to reserves	-186,66,12,515	-424,29,28,085		-186,66,12,515
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Other appropriations	0	0		0
Transfer to general reserve	0	0		0
Total appropriations for dividend, dividend tax and general reserve	0	0		0
Appropriation towards bonus shares	0	0		0
Total changes in reserves	-186,66,12,515	-424,29,28,085		-186,66,12,515
Reserves at end of period	-1,445,10,22,712	-1,258,44,10,197	-834,14,82,112	-1,445,10,22,712

Statement of changes in reserves [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Other reserves [Member]		General reserve [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	-424,29,28,085		-186,66,12,515	-424,29,28,085
Other additions to reserves	0		0	0
Total additions to reserves	-424,29,28,085		-186,66,12,515	-424,29,28,085
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Other appropriations	0		0	0
Transfer to general reserve	0		0	0
Total appropriations for dividend, dividend tax and general reserve	0		0	0
Appropriation towards bonus shares	0		0	0
Total changes in reserves	-424,29,28,085		-186,66,12,515	-424,29,28,085
Reserves at end of period	-1,258,44,10,197	-834,14,82,112	-1,445,10,22,712	-1,258,44,10,197

Statement of changes in reserves [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	General reserve [Member]
	31/03/2019
Statement of changes in reserves [Abstract]	
Statement of changes in reserves [LineItems]	
Reserves at end of period	-834,14,82,112

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure of notes on reserves explanatory [TextBlock]	Textual information (29) [See below]

Textual information (29)

Disclosure of notes on reserves explanatory [Text Block]

4 Reserves and surplus	As at 31 March 2021	
Deficit from statement of profit and loss		
Balance at the beginning of the year	(12,58,44,10,197)	(8,34,14,82,112)
Add: Loss for the year	(1,86,66,12,515)	(4,24,29,28,085)
Total	(14,45,10,22,712)	(12,58,44,10,197)

[200300] Notes - Borrowings

Classification of borrowings [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Bonds/debentures [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	0	0	0	0
Nature of security [Abstract]				
Nature of security				
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Debentures [Member]		Non-convertible debentures others [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	0	0	0	0
Nature of security [Abstract]				
Nature of security			First charge on the Trade Receivables,inventory,Fixed assets (Tangible and Intangible)	First charge on the Trade Receivables,inventory,Fixed assets (Tangible and Intangible)
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

Details of bonds or debentures [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Details of bonds or debentures [Axis]	Column 1	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Borrowings notes [Abstract]		
Details of bonds or debentures [Abstract]		
Details of bonds or debentures [LineItems]		
Whether bonds or debentures	Debenture	Debenture
Nature of bond or debenture	Non-convertible	Non-convertible
Holder of bond or debenture	Others	Others
Rate of interest	14.50%	14.50%
Particulars of redemption or conversion	Redeemable at par	Redeemable at par
Nominal value per bond or debenture	0	0
Number of bonds or debentures	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (30) [See below]

Textual information (30)

Disclosure of notes on borrowings explanatory [Text Block]

			(Amount in INR)
5 Long-term borrowings			As at 31 March 2021
Debtures			
Nil (previous year 450) 14.5% Non Convertible Debtures of Rs.10 lacs each (secured)	-	8,18,18,183	
Less: Current maturities of long term borrowings (refer note 9)	-	8,18,18,183	
Total			-
<p>Note: 450, 14.5% Non Convertible Debtures of Rs.10 lacs each were allotted to Trifecta Venture Debt fund-I on 30 March 2017 and secured by first charge on trade receivable, inventory, fixed assets (tangible & intangible). The debtures were redeemable at par with repayment starting from 1 January 2018 for 33 months in equal installment of Rs.13,636,363.</p>			

[201000] Notes - Tangible assets

Disclosure of tangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in 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]		
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
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	22,19,64,349	56,17,06,187		22,19,64,349	56,17,06,187	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-27,79,98,142	-23,31,09,280				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	1,32,72,784	2,78,82,698		7,01,87,253	5,99,16,361	
Total disposals tangible assets	1,32,72,784	2,78,82,698		7,01,87,253	5,99,16,361	
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	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-6,93,06,577	30,07,14,209		15,17,77,096	50,17,89,826	
Tangible assets at end of period	89,70,13,155	96,63,19,732	66,56,05,523	175,57,84,955	160,40,07,859	110,22,18,033

Disclosure of tangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]			Plant and equipment [Member]		
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
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				7,62,14,930	15,01,26,608	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	27,79,98,142	23,31,09,280		-4,76,40,580	-3,98,57,271	
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	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	5,69,14,469	3,20,33,663		48,67,269	1,75,12,174	
Total disposals tangible assets	5,69,14,469	3,20,33,663		48,67,269	1,75,12,174	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	22,10,83,673	20,10,75,617		2,37,07,081	9,27,57,163	
Tangible assets at end of period	85,87,71,800	63,76,88,127	43,66,12,510	34,11,05,878	31,73,98,797	22,46,41,634

Disclosure of tangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
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	7,62,14,930	15,01,26,608				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				4,76,40,580	3,98,57,271	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	2,69,83,299	2,71,17,262		2,21,16,030	96,05,088	
Total disposals tangible assets	2,69,83,299	2,71,17,262		2,21,16,030	96,05,088	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	4,92,31,631	12,30,09,346		2,55,24,550	3,02,52,183	
Tangible assets at end of period	47,41,02,743	42,48,71,112	30,18,61,766	13,29,96,865	10,74,72,315	7,72,20,132

Disclosure of tangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other plant and 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]		
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
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	7,62,14,930	15,01,26,608		7,62,14,930	15,01,26,608	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-4,76,40,580	-3,98,57,271				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	48,67,269	1,75,12,174		2,69,83,299	2,71,17,262	
Total disposals tangible assets	48,67,269	1,75,12,174		2,69,83,299	2,71,17,262	
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	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	2,37,07,081	9,27,57,163		4,92,31,631	12,30,09,346	
Tangible assets at end of period	34,11,05,878	31,73,98,797	22,46,41,634	47,41,02,743	42,48,71,112	30,18,61,766

Disclosure of tangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other plant and equipment [Member]			Furniture and fixtures [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
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				4,04,97,874	18,87,11,702	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	4,76,40,580	3,98,57,271		-3,25,84,043	-3,49,77,167	
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	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	2,21,16,030	96,05,088		25,13,919	31,92,148	
Total disposals tangible assets	2,21,16,030	96,05,088		25,13,919	31,92,148	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	2,55,24,550	3,02,52,183		53,99,912	15,05,42,387	
Tangible assets at end of period	13,29,96,865	10,74,72,315	7,72,20,132	27,25,86,097	26,71,86,185	11,66,43,798

Disclosure of tangible assets [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
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	4,04,97,874	18,87,11,702				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				3,25,84,043	3,49,77,167	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	55,26,375	1,18,36,380		30,12,456	86,44,232	
Total disposals tangible assets	55,26,375	1,18,36,380		30,12,456	86,44,232	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	3,49,71,499	17,68,75,322		2,95,71,587	2,63,32,935	
Tangible assets at end of period	43,16,43,918	39,66,72,419	21,97,97,097	15,90,57,821	12,94,86,234	10,31,53,299

Disclosure of tangible assets [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Vehicles [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]		
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
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	0		0	0	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	0	-38,702				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	11,04,040		0	14,00,000	
Total disposals tangible assets	0	11,04,040		0	14,00,000	
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	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	-11,42,742		0	-14,00,000	
Tangible assets at end of period	0	0	11,42,742	0	0	14,00,000

Disclosure of tangible assets [Table]

..(8)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Vehicles [Member]			Motor vehicles [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
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	0	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	0	38,702		0	-38,702	
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	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	2,95,960		0	11,04,040	
Total disposals tangible assets	0	2,95,960		0	11,04,040	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	-2,57,258		0	-11,42,742	
Tangible assets at end of period	0	0	2,57,258	0	0	11,42,742

Disclosure of tangible assets [Table]

..(9)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Motor vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
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	0				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				0	38,702	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	14,00,000		0	2,95,960	
Total disposals tangible assets	0	14,00,000		0	2,95,960	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	-14,00,000		0	-2,57,258	
Tangible assets at end of period	0	0	14,00,000	0	0	2,57,258

Disclosure of tangible assets [Table]

..(10)

Unless otherwise specified, all monetary values are in 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]		
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
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	3,26,94,044	4,35,21,380		3,26,94,044	4,35,21,380	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-2,19,72,717	-1,85,79,852				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	18,12,082	13,67,859		81,91,968	31,04,927	
Total disposals tangible assets	18,12,082	13,67,859		81,91,968	31,04,927	
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	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	89,09,245	2,35,73,669		2,45,02,076	4,04,16,453	
Tangible assets at end of period	7,11,52,612	6,22,43,367	3,86,69,698	15,41,91,165	12,96,89,089	8,92,72,636

Disclosure of tangible assets [Table]

..(11)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]			Computer equipments [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
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				3,43,35,774	6,25,67,053	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	2,19,72,717	1,85,79,852		-6,23,23,769	-5,08,57,308	
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	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	63,79,886	17,37,068		6,15,049	3,26,657	
Total disposals tangible assets	63,79,886	17,37,068		6,15,049	3,26,657	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	1,55,92,831	1,68,42,784		-2,86,03,044	1,13,83,088	
Tangible assets at end of period	8,30,38,553	6,74,45,722	5,06,02,938	8,58,87,924	11,44,90,968	10,31,07,880

Disclosure of tangible assets [Table]

..(12)

Unless otherwise specified, all monetary values are in 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]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
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	3,43,35,774	6,25,67,053				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				6,23,23,769	5,08,57,308	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	91,52,194	57,26,877		85,37,145	54,00,220	
Total disposals tangible assets	91,52,194	57,26,877		85,37,145	54,00,220	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	2,51,83,580	5,68,40,176		5,37,86,624	4,54,57,088	
Tangible assets at end of period	32,85,48,086	30,33,64,506	24,65,24,330	24,26,60,162	18,88,73,538	14,34,16,450

Disclosure of tangible assets [Table]

..(13)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Leasehold improvements [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]		
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
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	3,82,21,727	11,67,79,444		3,82,21,727	11,67,79,444	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-11,34,77,033	-8,87,98,980				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	34,64,465	43,79,820		2,03,33,417	1,07,30,915	
Total disposals tangible assets	34,64,465	43,79,820		2,03,33,417	1,07,30,915	
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	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-7,87,19,771	2,36,00,644		1,78,88,310	10,60,48,529	
Tangible assets at end of period	12,62,80,644	20,50,00,415	18,13,99,771	36,72,99,043	34,94,10,733	24,33,62,204

Disclosure of tangible assets [Table]

..(14)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Leasehold improvements [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of tangible assets [Abstract]			
Disclosure of tangible assets [LineItems]			
Reconciliation of changes in tangible assets [Abstract]			
Changes in tangible assets [Abstract]			
Depreciation tangible assets	11,34,77,033	8,87,98,980	
Impairment loss recognised in profit or loss tangible assets	0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0	
Disposals tangible assets [Abstract]			
Disposals tangible assets, others	1,68,68,952	63,51,095	
Total disposals tangible assets	1,68,68,952	63,51,095	
Other adjustments tangible assets [Abstract]			
Other adjustments tangible assets, others	0	0	
Total other adjustments tangible assets	0	0	
Total changes in tangible assets	9,66,08,081	8,24,47,885	
Tangible assets at end of period	24,10,18,399	14,44,10,318	6,19,62,433

Disclosure of additional information tangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]		Furniture and fixtures [Member]		Office equipment [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]		Owned assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets			Straight Method	Line	Straight Method	Line
Useful lives or depreciation rates tangible assets			10 years	10 years	5 years	5 years

Disclosure of additional information tangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Computer equipments [Member]		Leasehold improvements [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information tangible assets [Abstract]				
Disclosure of additional information tangible assets [LineItems]				
Depreciation method tangible assets	Straight Method	Line	Straight Method	Line
Useful lives or depreciation rates tangible assets	3 years	3 years	Useful life or lease term, whichever is	Useful life or lease term, whichever is shorter

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure of notes on tangible assets explanatory [TextBlock]	Textual information (31) [See below]

Textual information (31)

Disclosure of notes on tangible assets explanatory [Text Block]

11 Fixed assets

i) Tangible fixed assets

Particulars	Computers and accessories	Plant and machinery	Office equipment	Furniture and fixtures	Leasehold improvement	Vehicles	Total
Gross Block							
Balance as at 1 April 2019	24,65,24,330	30,18,61,766	8,92,72,636	21,97,97,097	24,33,62,204	14,00,000	1,10,22,18,03
Additions	6,25,67,053	15,01,26,608	4,35,21,380	18,87,11,702	11,67,79,444	-	56,17,06,18
Disposals	(57,26,877)	(2,71,17,262)	(31,04,927)	(1,18,36,380)	(1,07,30,915)	(14,00,000)	(5,99,16,361)
Balance as at 31 March 2020	30,33,64,506	42,48,71,112	12,96,89,089	39,66,72,419	34,94,10,733	-	1,60,40,07,859
Balance as at 1 April 2020	30,33,64,506	42,48,71,112	12,96,89,089	39,66,72,419	34,94,10,733	-	1,60,40,07,85
Additions	3,43,35,774	7,62,14,930	3,26,94,044	4,04,97,875	3,82,21,727	-	22,19,64,34
Disposals	(91,52,194)	(2,69,83,299)	(81,91,968)	(55,26,375)	(2,03,33,417)	-	(7,01,87,253)
Balance as at 31 March 2021	32,85,48,086	47,41,02,743	15,41,91,165	43,16,43,918	36,72,99,042	-	1,75,57,84,955
Depreciation							
Balance as at 1 April 2019	14,34,16,450	7,72,20,132	5,06,02,938	10,31,53,299	6,19,62,433	2,57,258	43,66,12,510

Depreciation for the year	5,08,57,308	3,98,57,271	1,85,79,852	3,49,77,167	8,87,98,980	38,702	23,31,09,286
Accumulated depreciation on disposals	(54,00,220)	(96,05,088)	(17,37,068)	(86,44,232)	(63,51,095)	(2,95,960)	(3,20,33,663)
Balance as at 31 March 2020	18,88,73,538	10,74,72,315	6,74,45,722	12,94,86,234	14,44,10,318	-	63,76,88,127
Balance as at 1 April 2020	18,88,73,538	10,74,72,315	6,74,45,722	12,94,86,234	14,44,10,318	-	63,76,88,127
Depreciation for the year	6,23,23,769	4,76,40,580	2,19,72,717	3,25,84,043	11,34,77,033	-	27,79,98,146
Accumulated depreciation on disposals	(85,37,145)	(2,21,16,030)	(63,79,886)	(30,12,456)	(1,68,68,952)	-	(5,69,14,469)
Balance as at 31 March 2021	24,26,60,162	13,29,96,865	8,30,38,553	15,90,57,821	24,10,18,399	-	85,87,71,800
Net block							
As at 31 March 2020	11,44,90,968	31,73,98,797	6,22,43,367	26,71,86,185	20,50,00,415	-	96,63,19,732
As at 31 March 2021	8,58,87,924	34,11,05,878	7,11,52,612	27,25,86,097	12,62,80,643	-	89,70,13,155

[201100] Notes - Intangible assets

Disclosure of intangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in 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]		
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
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	41,45,048	26,60,005		41,45,048	26,60,005	
Additions other than through business combinations intangible assets	0	0		0	0	
Acquisitions through business combinations intangible assets	0	0		0	0	
Total additions to intangible assets	41,45,048	26,60,005		41,45,048	26,60,005	
Amortization intangible assets	-60,92,921	-53,19,821				
Impairment loss recognised in profit or loss intangible assets	0	0				
Reversal of impairment loss recognised in profit or loss intangible assets	0	0				
Revaluation increase (decrease) intangible assets	0	0		0	0	
Disposals intangible assets [Abstract]						
Disposals intangible assets through demergers	0	0		0	0	
Disposals intangible assets, others	3,045	0		60,900	0	
Total disposals intangible assets	3,045	0		60,900	0	
Retirements of intangible assets	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	
Total other adjustments intangible assets	0	0		0	0	
Total changes in intangible assets	-19,50,918	-26,59,816		40,84,148	26,60,005	
Intangible assets at end of period	98,92,230	1,18,43,148	1,45,02,964	5,14,18,563	4,73,34,415	4,46,74,410

Disclosure of intangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in 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]			Intangible assets other than internally generated [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]		
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
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				41,45,048	26,60,005	
Additions other than through business combinations intangible assets				0	0	
Acquisitions through business combinations intangible assets				0	0	
Total additions to intangible assets				41,45,048	26,60,005	
Amortization intangible assets	60,92,921	53,19,821		-60,92,921	-53,19,821	
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	
Disposals intangible assets [Abstract]						
Disposals intangible assets through demergers				0	0	
Disposals intangible assets, others	57,855	0		3,045	0	
Total disposals intangible assets	57,855	0		3,045	0	
Retirements of intangible assets				0	0	
Other adjustments intangible assets [Abstract]						
Increase (decrease) through net exchange differences intangible assets				0	0	
Other adjustments intangible assets, others	0	0		0	0	
Total other adjustments intangible assets	0	0		0	0	
Total changes in intangible assets	60,35,066	53,19,821		-19,50,918	-26,59,816	
Intangible assets at end of period	4,15,26,333	3,54,91,267	3,01,71,446	98,92,230	1,18,43,148	1,45,02,964

Disclosure of intangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in 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]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]		
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
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	41,45,048	26,60,005				
Additions other than through business combinations intangible assets	0	0				
Acquisitions through business combinations intangible assets	0	0				
Total additions to intangible assets	41,45,048	26,60,005				
Amortization intangible assets				60,92,921	53,19,821	
Impairment loss recognised in profit or loss intangible assets				0	0	
Reversal of impairment loss recognised in profit or loss intangible assets				0	0	
Revaluation increase (decrease) intangible assets	0	0				
Disposals intangible assets [Abstract]						
Disposals intangible assets through demergers	0	0				
Disposals intangible assets, others	60,900	0		57,855	0	
Total disposals intangible assets	60,900	0		57,855	0	
Retirements of intangible assets	0	0				
Other adjustments intangible assets [Abstract]						
Increase (decrease) through net exchange differences intangible assets	0	0				
Other adjustments intangible assets, others	0	0		0	0	
Total other adjustments intangible assets	0	0		0	0	
Total changes in intangible assets	40,84,148	26,60,005		60,35,066	53,19,821	
Intangible assets at end of period	5,14,18,563	4,73,34,415	4,46,74,410	4,15,26,333	3,54,91,267	3,01,71,446

Disclosure of additional information intangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in 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]		Intangible assets other than internally generated [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information intangible assets [Abstract]				
Disclosure of additional information intangible assets [LineItems]				
Useful lives or amortization rates intangible assets			Straight Line Method	Straight Line Method
Description of amortization method used			3 years	3 years

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure of notes on intangible assets explanatory [TextBlock]	Textual information (32) [See below]

Textual information (32)

Disclosure of notes on intangible assets explanatory [Text Block]

Property, plant and equipment (continued)

ii) Intangible fixed assets

Particulars	Computer software
Gross Block	
Balance as at 1 April 2019	4,46,74,410
Additions	26,60,005
Balance as at 31 March 2020	4,73,34,415
Balance as at 1 April 2020	4,73,34,415
Additions	41,45,048
Disposals	(60,900)
Balance as at 31 March 2021	5,14,18,563
Depreciation	
Balance as at 1 April 2019	3,01,71,446
Depreciation for the year	53,19,821
Balance as at 31 March 2020	3,54,91,267
Balance as at 1 April 2020	3,54,91,267
Depreciation for the year	60,92,921
Accumulated depreciation on disposals	(57,855)
Balance as at 31 March 2021	4,15,26,333

Net block

As at 31 March 2020	1,18,43,148
As at 31 March 2021	98,92,230

[200400] Notes - Non-current investments

Unless otherwise specified, all monetary values are in INR

	31/03/2021	31/03/2020
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	0	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	0	0
Aggregate provision for diminution in value of non-current investments	0	0

[200500] Notes - Current investments

Unless otherwise specified, all monetary values are in INR

	31/03/2021	31/03/2020
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	0	0
Market value of quoted current investments	0	0
Aggregate amount of unquoted current investments	0	0
Aggregate provision for diminution in value of current investments	0	0

[200600] Notes - Subclassification and notes on liabilities and assets

Subclassification of trade receivables [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of assets based on security [Axis]	Classification of assets based on security [Member]	
	31/03/2021	31/03/2020
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]		
Total trade receivables	0	0

Disclosure of breakup of provisions [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [LineItems]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	8,15,25,728	7,07,60,105	26,02,717	13,02,853
Provision other employee related liabilities			(A) 3,69,04,501	(B) 3,69,49,739
Total provisions for employee benefits	8,15,25,728	7,07,60,105	3,95,07,218	3,82,52,592
CSR expenditure provision	0	0	0	0
Other provisions	(C) 12,23,31,554	(D) 5,68,19,407		
Total provisions	20,38,57,282	12,75,79,512	3,95,07,218	3,82,52,592

Footnotes

- (A) Provision for compensated absences
 (B) Provision for compensated absences
 (C) Provision for rent equalisation reserve
 (D) Rent Equalisation reserve

Loans and advances [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
	Capital advances [Member]		Security deposits [Member]	
Classification of loans and advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2021	31/03/2020	31/03/2021	31/03/2020
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	2,19,89,486	1,31,75,062	28,52,11,638	31,42,13,104
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	2,19,89,486	1,31,75,062	28,52,11,638	31,42,13,104
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
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]				
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 INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of loans and advances [Axis]	Advance tax [Member]		Advance income tax paid [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	6,50,64,972	1,19,49,876	6,50,64,972	1,19,49,876
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	6,50,64,972	1,19,49,876	6,50,64,972	1,19,49,876
Nature of other loans and advances			Advance income taxes	Advance income taxes
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
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]				
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 INR

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
Classification of loans and advances [Axis]	Other loans and advances, others [Member]		Security deposits [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2021	31/03/2020
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	(A) 5,66,32,294	(B) 8,31,61,517	6,47,45,566	5,59,55,901
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	5,66,32,294	8,31,61,517	6,47,45,566	5,59,55,901
Nature of other loans and advances	Advance Rent and Other advances	Advance Rent and Other advances		
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
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]				
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Footnotes

(A) Advance Rent-31932294
other Advances- 24700000

(B) Advance rent 3,31,62,502
Other advances 1,80,50,000

Loans and advances [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Loans advances given suppliers [Member]		Loans advances given employees [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2021	31/03/2020
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	4,34,88,451	5,71,26,603	7,76,491	3,67,876
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	4,34,88,451	5,71,26,603	7,76,491	3,67,876
Nature of other loans and advances	Advances to supplier	Advances to supplier		
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
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]				
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]

..(5)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Deposits with statutory authorities [Member]		Other loans and advances, others [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	47,43,95,954	47,28,22,851	1,27,54,986	(A) 26,65,580
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	47,43,95,954	47,28,22,851	1,27,54,986	26,65,580
Nature of other loans and advances			Advance Rent	Advance Rent
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
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]				
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Footnotes

(A) Advance rent 84,97,216
Other Advances 77,146

Classification of inventories [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Company total inventories [Member]		Stock-in-trade [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	16,40,89,843	50,13,41,242	16,40,89,843	50,13,41,242
Mode of valuation			Valued at the lower of cost and net realisable value	Valued at the lower of cost and net realisable value

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]	Textual information (33) [See below]	
Trade payables, long-term	0	0
Others long-term, others	(A) 7,72,44,054	(B) 21,11,24,455
Total others, long-term	7,72,44,054	21,11,24,455
Total other long-term liabilities	7,72,44,054	21,11,24,455
Nature of other provisions	Provision for rent equalisation reserve	Provision for rent equalisation reserve
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
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Public deposit payable, current	0	0
Advance received from customers	45,96,46,806	79,03,42,500
Short-term employee related liabilities	35,99,18,200	25,21,87,279
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	(C) 26,04,14,585	(D) 16,77,54,913
Total other current liabilities	107,99,79,591	121,02,84,692
Other non-current assets, others	68,24,302	77,62,377
Total other non-current assets	68,24,302	77,62,377
Nature of other non-current assets, others	Bank deposits due to mature after 12 months from the reporting date (refer note 15)	Bank deposits due to mature after 12 months from the reporting date
Aggregate amount of trade receivables outstanding for period exceeding six months	0	0
Fixed deposits with banks	0	0
Other balances with banks	5,26,27,021	17,77,66,766
Total balance with banks	5,26,27,021	17,77,66,766
Cash on hand	2,85,96,154	2,61,06,760
Total cash and cash equivalents	8,12,23,175	20,38,73,526
Other bank balances	(E) 26,80,681	(F) 11,43,290
Total cash and bank balances	8,39,03,856	20,50,16,816
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	(G) 68,24,303	(H) 77,62,377
Interest receivable	1,84,288	1,68,445
Other current assets, others	(I) 40,01,30,940	(J) 41,07,02,939
Total other current assets	40,03,15,228	41,08,71,384

Footnotes

(A) Employee related liabilities

(B) Employee related liabilities

(C) Capital creditors 2,33,32,778

Statutory dues payable 4,88,28,723

Security deposit - 18,82,53,084

(D) Capital Creditors 3,38,09,002

Statutory Dues payable 5,21,27,729

Current maturities of long-term borrowings - 8,18,18,182

(E) on fixed deposit accounts (with original maturity greater than 3 months but less than 12 months from the reporting date)

(F) on fixed deposit accounts (with original maturity greater than 3 months but less than 12 months from the reporting date)

(G) Bank deposits due to mature after 12 months of reporting date included under 'Other non-current assets'

(H) Bank deposits due to mature after 12 months of reporting date included under 'Other non-current assets'

(I) Prepaid expenses 1,00,53,618

Credit card and other receivables- 39,00,77,322

(J) prepaid Expenses 1,08,07,016

credit card and other recivables 27,88,93,891

Textual information (33)

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

6	Other Non-current liabilities		As at 31 March 2021	
	Employee related liabilities		7,72,44,054	21,11,24,455
			7,72,44,054	21,11,24,455
7	Long-term provisions		As at 31 March 2021	
	Provision for employee benefits			
	Provision for gratuity (refer note 27)		8,15,25,728	7,07,60,105
	Provision for rent equalisation reserve		12,23,31,554	5,68,19,407
	Total		20,38,57,282	12,75,79,512
				(Amount in INR)
8	Trade payables		As at 31 March 2021	
	- Total outstanding dues of micro enterprises and small enterprises (refer note 31)	3,21,89,245	3,60,48,298	
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	15,58,52,43,774	14,05,56,13,717	
	Total		15,61,74,33,019	14,09,16,62,015
				(Amount in INR)

9	Other current liabilities	As at 31 March 2021	
	Advance from customers	45,96,46,806	79,03,42,500
	Capital creditors	2,33,32,778	3,38,09,002
	Statutory dues payable	4,88,28,723	5,21,27,729
	Employee related liabilities	35,99,18,200	25,21,87,279
	Current maturities of long-term borrowings (refer note 5)	-	8,18,18,182
	Security deposit	18,82,53,084	
	Total	1,07,99,79,591	1,21,02,84,692
			(Amount in INR)
10	Short-term provisions	As at 31 March 2021	
	Provision for employee benefits		
	Provision for gratuity (refer note 27)	26,02,717	13,02,853
	Provision for compensated absences	3,69,04,501	3,69,49,739
	Total	3,95,07,218	3,82,52,592
			(Amount in INR)
12	Long-term loans and advances	As at 31 March 2021	
	Unsecured and considered good		
	Capital advances	2,19,89,486	1,31,75,062
	Security deposits	28,52,11,638	31,42,13,104
	Advance rent	3,19,32,294	6,13,11,517

Income tax receivable	Advance income taxes		6,50,64,972	1,19,49,876
	Other advances		2,47,00,000	2,18,50,000
	Total		42,88,98,390	42,24,99,559
				(Amount in INR)
13	Other non-current assets		As at 31 March 2021	
	Bank deposits due to mature after 12 months from the reporting date (refer note 15)	68,24,303	77,62,377	
	Total		68,24,303	77,62,377
				(Amount in INR)
14	Inventories		As at 31 March 2021	
	(Valued at the lower of cost and net realisable value)			
	Stock-in-trade		16,40,89,843	50,13,41,242
	Total		16,40,89,843	50,13,41,242
				(Amount in INR)
15	Cash and bank balances		As at 31 March 2021	
	Cash and cash equivalents			
	Cash on hand		2,85,96,154	2,61,06,760
	Balances with bank			

	- on current accounts		5,26,27,021	17,77,66,766
			8,12,23,175	20,38,73,526
	Other bank balances			
	- on fixed deposit accounts (with original maturity greater than 3 months but less than 12 months from the reporting date)	26,80,681	11,43,290	
	Total		8,39,03,856	20,50,16,816
	Details of bank deposits		As at 31 March 2021	
			As at 31 March 2021	
	(i) Bank deposits with original maturity of 3 months or less included under	-	-	
	'Cash and cash equivalents'			
	(ii) Bank deposits due to mature within 12 months of reporting date included	26,80,681	11,43,290	
	under 'Other bank balances'			
	(iii) Bank deposits due to mature after 12 months of reporting date included	68,24,303	77,62,377	
	under 'Other non-current assets' (refer note 13)			
				(Amount in INR)
16	Short-term loans and advances		As at 31 March 2021	
	Unsecured and considered good			
	Advance rent		1,27,54,986	26,65,580
	Security deposits		6,47,45,566	5,59,55,901

	Advances to supplier		4,34,88,451	5,71,26,603
	Employee advances		7,76,491	3,67,876
	Balances with government authorities		47,43,95,954	47,28,22,851
	Total		59,61,61,448	58,89,38,811
				(Amount in INR)
17	Other current assets	As at 31 March 2021		
	Unsecured, considered good			
	Interest accrued but not due on fixed deposits	1,84,288	1,68,445	
	Prepaid expenses		1,00,53,618	1,30,25,703
Other receivables	Credit card and other receivables		39,00,77,322	39,76,77,236
	Total		40,03,15,228	41,08,71,384

[200700] Notes - Additional disclosures on balance sheet

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (34) [See below]	
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
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
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
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

Textual information (34)

Disclosure of additional balance sheet notes explanatory [Text Block]

34 Contingent liability and commitments:

The Company is involved in certain disputes and claims, including commercial matters, which arise from time to time in the ordinary course of business. The management believes that the ultimate outcome of these proceedings will not have a material adverse effect on the Company's financial position and results of operations.

However, there are commitments during the mentioned year as below:

Particulars	(Amount in INR)	
	For the year ended 31 March 2021	For the year ended 31 March 2020
Bank guarantee	25,14,000	25,00,000
Estimated amount of contracts to be executed on capital account	8,79,72,676	5,54,26,191

(net of advances) and not provided for

- 34.1 The Supreme court of India in the month of February 2019 had passed a judgement relating to definition of wages under the Provident Fund Act, 1952. However, considering that there are numerous interpretative issues relating to this judgement and in the absence of reliable measurement of the provision for the earlier periods, the Company has made a provision for provident fund contribution pursuant to the judgement only for the month of March 2019. The Company will evaluate its position and update its provision, if required, on receiving further clarity on the subject. The Company does not expect any material impact of the same.

- 34.2 In October 2020, a cyber incident pertaining to a possible compromise of the customer database of the Company, was detected. In response, the Management has carried out a preliminary analysis of the incident and its information technology environment and believes that the incident did not have any impact on the Company's financial information and its internal controls over financial reporting for the year ended 31 March 2021. The Company has also filed complaints with relevant regulatory authorities. The Company has not received any claims from any parties till the date of approval of these financial statements.

- 35 Subsequent to 31 March 2021, as on 28 May 2021, entire equity share capital of the Company has been purchased by Supermarket Grocery Supplies Private Limited from the existing equity share holders. The company has further issued 166,666 equity shares as right issue amounting to INR 4,999,980,000 as on 29 May 2021 to Supermarket Grocery Supplies Private Limited against cash consideration of INR 2,499,990,000 and conversion of trade payables into share capital for INR 2,499,990,000. Subsequent to this, the company has acquired certain business on going concern basis as per business transfer agreement of Supermarket Grocery Supplies Private Limited as on 31 May 2021 against consideration of INR 1,000,000,000. The Company further issued 83,333 equity shares as right issue amounting to a INR 2,499,990,000 as on 27 August 2021 to Supermarket Grocery Supplies Private Limited against cash consideration.
- 36 The Company did not have any import of goods during the year (Previous Year: Nil).
- 37 Earnings in foreign currency during the year is Nil (Previous Year: Nil). The Company has expenditure in foreign currency in previous year and there is no foreign currency denominations payable/receivable.
- 38 Previous year figures have been regrouped and reclassified, where necessary to conform to the current year's presentation.

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

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (35) [See below]	Textual information (36) [See below]

Textual information (35)

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

Significant accounting policies

Basis of accounting and preparation of financial statements

These financial statements have been prepared and presented under the historical cost convention on the accrual basis of accounting and comply with the accounting principles generally accepted in India ("GAAP"). GAAP comprises mandatory accounting standards specified under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder, the provisions of the Act and other pronouncements of the Institute of Chartered Accountants of India (ICAI). The financial statement is prepared in Rupees.

The Company has incurred a net loss of Rs. 1,866,612,515 during the year ended 31 March 2021 and as of that date the Company's liabilities exceeded its total assets by Rs. 14,430,922,712. While the Company has registered significant growth in business over the years, it has also incurred significant losses to invest in growth..

However, the Company's management after having considered the above performance indicators, have considered developments subsequent to the balance sheet date, future business plans and related cash flow projections and has carried out an assessment of its going concern status and accordingly, the Management believes that the going concern assumption is appropriate. The management conclusion is based on the following considerations subsequent to the balance sheet date.

- Acquisition of 100% shareholding in the Company by Supermarket Grocery Supplies Private Limited (SGSPL) dated 28th May 2021.
- Investment through subscription to equity share capital amounting to Rs 4,999,980,000 in cash and Rs 2,499,990,000 through conversion of trade payables by Supermarket Grocery Supplies Private Limited .
- Support Letter received by the Company from Supermarket Grocery Supplies Private Limited.

These financial statements have been prepared on a going concern basis and do not include any adjustments relating to recoverability and classification of assets and liabilities that may be necessary if the Company is unable to continue as a going concern.

Use of estimates

The preparation of financial statements in conformity with GAAP in India requires Management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent liabilities at the date of the financial statements. The estimates and assumptions used in the accompanying financial statements are based upon the management's evaluation of the relevant facts and circumstances as of the date of the financial statements. Actual results could differ from those estimates. Any revision to accounting estimates is recognised prospectively in current and future periods.

Current/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 counterparty, result 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.

Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise cash at bank and in hand and short-term deposits / investments with an original

maturity of three months or less.

Revenue recognition

Revenue from sale of goods is recognised on transfer of significant risk and rewards of ownership which coincides with delivery of goods to the customers. The amount recognised as sales is exclusive of goods and services tax. It also consist of delivery charges which are recognised as revenue once the related products are delivered to the customers.

Revenue from services consists of revenue from BB Star membership fees which is included in revenue from services is recognised on time proportionate basis and on receipt of the amount from the customers, since the membership benefits flow to the customers only on payment of complete fees.

Interest income is recognised on time proportion basis.

Property, plant and equipment and intangible assets

Property, plant and equipment are carried at cost of acquisition less accumulated depreciation. The cost of property, plant and equipment includes freight, duties, taxes and other incidental expenses related to the acquisition of those property, plant and equipment. Borrowing costs directly attributable to acquisition or construction of those property, plant and equipment which necessarily take a substantial period of time to get ready for their intended use are capitalised. Intangible assets are recorded at their acquisition cost.

Depreciation and amortisation

Depreciation is provided on a pro-rata basis on Straight Line Method over the estimated useful life of the fixed assets as specified in Schedule II to the Companies Act, 2013 taking salvage value as 5%. In the case of additions / deletions of fixed assets during the year, depreciation is charged on a proportionate basis from / up to the date the assets are purchased / sold during the year.

The useful life of assets considered for the purpose of calculating depreciation is:

Computers, Servers and Accessories	3 years	
Computer software	3 years	
Furniture and fixtures	10 years	
Leasehold improvements	Useful life or lease term, whichever is	shorter
Plant and equipment	5 to 15 years	
Office equipment	5 years	

Inventories

Inventories are valued on a first-in-first-out basis, at the lower of cost and net realizable value. Cost comprises purchase price and all incidental expenses incurred in bringing the inventory to its present location and condition. The comparison of cost and net realizable value of inventory is made on an item by item basis. Necessary adjustments/ provisions are made in respect of non-moving, slow moving and damaged items of inventory.

Leases

Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased items are classified as operating leases. Lease payments are recognised as an expense in the statement of profit and loss on a straight-line basis over the lease term. The lease term is the non- cancellable period for which the lessee has agreed to take on lease the asset together with any further periods for which the lessee has the option to continue the lease of the asset, with or without further payment, which option at the inception of the lease it is reasonably certain that the lessee will exercise.

Sub-lease income from operating leases, where the Company is a lessor, is recognised in income on a straight-line basis over the lease term.

Impairment of assets

The Company assesses at each balance sheet date whether there is any indication that an asset or a group of assets comprising a cash generating unit may be impaired. If any such indication exists, the Company estimates the recoverable amount of the asset. For an asset or group of assets that do not generate largely independent cash in-flows, the recoverable amount is determined for the cash-generating unit to which the asset belongs. If such recoverable amount of the asset or the recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognised in the statement of profit and loss. If at the balance sheet date there is an indication that if a previously assessed impairment loss no longer exists, the recoverable amount is reassessed, and the asset is reflected at the recoverable amount subject to a maximum of depreciable historical cost. An impairment loss is reversed only to the extent that the carrying amount of asset does not exceed the net book value that would have been determined; if no impairment loss had been recognised.

Earnings/loss per share (EPS)

The basic earnings/ (loss) per share is computed by dividing the net profit after tax for the period by the weighted average number of equity shares outstanding during the period. Diluted earnings/(loss) per share, if any is computed using the weighted average number of equity shares and dilutive potential equity share outstanding during the period except when the results would be anti-dilutive. Diluted potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date.

Employee benefits

Short-term employee benefits

Employee benefits payable wholly within twelve months of receiving employee services are classified as short-term employee benefits. These benefits include salaries and wages, bonus and ex-gratia. The undiscounted amount of short-term employee benefits to be paid in exchange for employee services is recognised as an expense as the related service is rendered by employees.

Post-employment benefits

Defined contribution plan

A defined contribution plan is a post-employment benefit plan under which an entity pays specified contributions to a separate entity and has no obligation to pay any further amounts. The Company makes specified monthly contributions towards employee provident fund and employee state insurance to Government administered provident fund scheme and employee state insurance scheme respectively which are defined contribution plans. The Company's contribution is recognised as an expense in the statement of profit and loss during the period in which the employee renders the related service.

Employee benefits (continued)

Defined benefit plans

The Company's gratuity benefit scheme is a defined benefit plan. The Company's net obligation in respect of a defined benefit plan is calculated by estimating the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value. Any unrecognised past service costs and the fair value of any plan assets are deducted. The calculation of the Company's obligation under the plan is performed annually by a qualified actuary using the projected unit credit method.

The employees are entitled to compensate absences. The employees can carry forward a portion of unutilized accumulating compensated absences and utilize it in future periods or receive cash at retirement or termination of employment. The Company records an obligation for compensated absences in the period in which the employee renders the services that increases this entitlement. The Company measures the expected cost of compensated absences as the additional amount that the Company expects to pay as a result of the unused entitlement that has accumulated at the end of the reporting period. The Company recognizes accumulated compensated absences based on actuarial valuation using the projected accrued credit method. Non-accumulating compensated absences are recognized in the period in which the absences occur.

The Company recognizes actuarial gains and losses immediately in the statement of profit and loss. The Company recognises gains and losses on the curtailment or settlement of a defined benefit plan when the curtailment or settlement occurs.

Income taxes

Income-tax expense comprises current tax (i.e. amount of tax for the year determined in accordance with the income-tax law) and deferred tax charge or credit (reflecting the tax effects of timing differences between the accounting income and taxable income for the year). 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 carried forward business loss under taxation laws, deferred tax assets are recognised only if there is a virtual certainty of realisation of such assets.

Deferred tax assets/ liabilities are reviewed as at each balance sheet date and written down or written up to reflect the amount that is reasonably/ virtually certain (as the case may be) to be realised.

The Company offsets, on a year on year basis, current tax assets and liabilities, where it has a legally enforceable right and where it intends to settle such assets and liabilities on a net basis.

Provisions and contingent liabilities

A provision is recognised if, as a result of a past event, the Company has a present obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are recognised at the best estimate of the expenditure required to settle the present obligation at the balance sheet date. The provisions are measured on an undiscounted basis.

Provision in respect of loss contingencies relating to claims, litigation, assessment, fines, penalties, etc. are recognised when it is probable that a liability has been incurred and the amount can be estimated reliably .

Onerous Contracts:

A contract is considered as onerous when the expected economic benefits to be derived by the company from the contract are lower than the unavoidable cost of meeting its obligations under the contract. The provision for an onerous contract is measured at the lower of the expected

cost of terminating the contract and the expected net cost of continuing with the contract. Before a provision is established, the Company recognises any impairment loss on the assets associated with that contract.

Cash flow statement

Cash flows are reported using indirect method, whereby net profits before tax is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from regular revenue generating, investing and financing activities of the Company are segregated.

Textual information (36)

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

Background

Innovative Retail Concepts Private Limited (the Company) was incorporated as a private limited company under the Companies Act, 1956 (the Act) on 15 January 2010. The Company is engaged in the business of trading of grocery and other household products.

Significant accounting policies

Basis of accounting and preparation of financial statements

These financial statements have been prepared and presented under the historical cost convention on the accrual basis of accounting and comply with the accounting principles generally accepted in India (GAAP). GAAP comprises mandatory accounting standards specified under Section 133 of the Companies Act, 2013 (the Act) read with relevant rules issued thereunder, the provisions of the Act and other pronouncements of the Institute of Chartered Accountants of India (ICAI). The financial statement is prepared in Rupees.

The Company has incurred a net loss of Rs. 4,242,928,085 during the year ended 31 March 2020 and as of that date the Companys liabilities exceeded its total assets by Rs. 12,564,310,197. While the Company has registered significant growth in business over the years, it has also incurred significant losses to invest in growth. These events or conditions along with other conditions such as accumulated losses, complete erosion of net worth and negative working capital position as of the balance sheet date, indicate that a material uncertainty exists that casts significant doubts on the Companys ability to continue as a going concern and therefore it may be unable to realize its assets and discharge its liabilities in the normal course of business.

Additionally, there is uncertainty whether and when the Company will attain profitability and positive operating cash flows. For these reasons the Company believes that there is uncertainty about its ability to continue as a going concern.

However, based on the growth in the business recorded during the year and over the past several years, results of the Company post the balance sheet date and future projections and higher credit terms (i.e. 120 days) from its supplier i.e. Supermarket Groceries Supplies Private Limited, management believes that it will be able to generate sufficient cash flows to meet its obligations as they fall due and accordingly continue as a going concern.

These financial statements have been prepared on a going concern basis and do not include any adjustments relating to recoverability and classification of assets and liabilities that may be necessary if the Company is unable to continue as a going concern.

Use of estimates

The preparation of financial statements in conformity with GAAP in India requires Management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent liabilities at the date of the financial statements. The estimates and assumptions used in the accompanying financial statements are based upon the managements evaluation of the relevant facts and circumstances as of the date of the financial statements. Actual results could differ from those estimates. Any revision to accounting estimates is recognised prospectively in current and future periods.

Current/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:

- it is expected to be realised in, or is intended for sale or consumption in the companys normal operating cycle;
- it is held primarily for the purpose of being traded;
- it is expected to be realised within 12 months after the reporting date; or
- it is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least 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:

- it is expected to be settled in the companys normal operating cycle;
- it is held primarily for the purpose of being traded;
- it is due to be settled within 12 months after the reporting date; or
- 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 counterparty, result 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.

Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise cash at bank and in hand and short-term deposits / investments with an original maturity of three months or less.

Revenue recognition

Revenue from sale of goods is recognised on transfer of significant risk and rewards of ownership which coincides with delivery of goods to the customers. The amount recognised as sales is exclusive of goods and services tax.

Revenue from services consists of delivery charges which are recognised as revenue once the related products are delivered to the customers.

Interest income is recognised on time proportion basis.

Property, plant and equipment and intangible assets

Property, plant and equipment are carried at cost of acquisition less accumulated depreciation. The cost of property, plant and equipment includes freight, duties, taxes and other incidental expenses related to the acquisition of those property, plant and equipment. Borrowing costs directly attributable to acquisition or construction of those property, plant and equipment which necessarily take a substantial period of time to get ready for their intended use are capitalised. Intangible assets are recorded at their acquisition cost.

Depreciation and amortisation

Depreciation is provided on a pro-rata basis on Straight Line Method over the estimated useful life of the fixed assets as specified in Schedule II to the Companies Act, 2013 taking salvage value as 5%. In the case of additions / deletions of fixed assets during the year, depreciation is charged on a proportionate basis from / up to the date the assets are purchased / sold during the year.

The useful life of assets considered for the purpose of calculating depreciation is:

Computers, Servers and Accessories 3 years

Computer software 3 years

Furniture and fixtures 10 years

Leasehold improvements Useful life or lease term, whichever is shorter

Plant and equipment 5 to 15 years

Office equipment 5 years

Inventories

Inventories are valued on a first-in-first-out basis, at the lower of cost and net realizable value. Cost comprises purchase price and all incidental expenses incurred in bringing the inventory to its present location and condition. The comparison of cost and net realizable value of inventory is made on an item by item basis. Necessary adjustments/ provisions are made in respect of non-moving, slow moving and damaged items of inventory.

Leases

Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased items are classified as operating leases. Lease payments are recognised as an expense in the statement of profit and loss on a straight-line basis over the lease term. The lease term is the non- cancellable period for which the lessee has agreed to take on lease the asset together with any further periods for which the lessee has the option to continue the lease of the asset, with or without further payment, which option at the inception of the lease it is reasonably certain that the lessee will exercise.

Impairment of assets

The Company assesses at each balance sheet date whether there is any indication that an asset or a group of assets comprising a cash generating unit may be impaired. If any such indication exists, the Company estimates the recoverable amount of the asset. For an asset or group of assets that do not generate largely independent cash in-flows, the recoverable amount is determined for the cash-generating unit to which the asset belongs. If such recoverable amount of the asset or the recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognised in the statement of profit and loss. If at the balance sheet date there is an indication that if a previously assessed impairment loss no longer exists, the recoverable amount is reassessed, and the asset is reflected at the recoverable amount subject to a maximum of depreciable historical cost. An impairment loss is reversed only to the extent that the carrying amount of asset does not exceed the net book value that would have been determined; if no impairment loss had been recognised.

Earnings/loss per share (EPS)

The basic earnings/ (loss) per share is computed by dividing the net profit after tax for the period by the weighted average number of equity shares outstanding during the period. Diluted earnings/(loss) per share, if any is computed using the weighted average number of equity shares and dilutive potential equity share outstanding during the period except when the results would be anti-dilutive. Diluted potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date.

Employee benefits

Short-term employee benefits

Employee benefits payable wholly within twelve months of receiving employee services are classified as short-term employee benefits. These benefits include salaries and wages, bonus and ex-gratia. The undiscounted amount of short-term employee benefits to be paid in exchange for employee services is recognised as an expense as the related service is rendered by employees.

Post-employment benefits

Defined contribution plan

A defined contribution plan is a post-employment benefit plan under which an entity pays specified contributions to a separate entity and has no obligation to pay any further amounts. The Company makes specified monthly contributions towards employee provident fund and employee state insurance to Government administered provident fund scheme and employee state insurance scheme respectively which are defined contribution plans. The Company's contribution is recognised as an expense in the statement of profit and loss during the period in which the employee renders the related service.

Defined benefit plans

The Company's gratuity benefit scheme is a defined benefit plan. The Company's net obligation in respect of a defined benefit plan is calculated by estimating the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value. Any unrecognised past service costs and the fair value of any plan assets are deducted. The calculation of the Company's obligation under the plan is performed annually by a qualified actuary using the projected unit credit method.

The employees are entitled to compensate absences. The employees can carry forward a portion of unutilized accumulating compensated absences and utilize it in future periods or receive cash at retirement or termination of employment. The Company records an obligation for compensated absences in the period in which the employee renders the services that increases this entitlement. The Company measures the expected cost of compensated absences as the additional amount that the Company expects to pay as a result of the unused entitlement that has accumulated at the end of the reporting period. The Company recognizes accumulated compensated absences based on actuarial valuation using the projected accrued credit method. Non-accumulating compensated absences are recognized in the period in which the absences occur.

The Company recognizes actuarial gains and losses immediately in the statement of profit and loss. The Company recognises gains and losses on the curtailment or settlement of a defined benefit plan when the curtailment or settlement occurs.

Income taxes

Income-tax expense comprises current tax (i.e. amount of tax for the year determined in accordance with the income-tax law) and deferred tax charge or credit (reflecting the tax effects of timing differences between the accounting income and taxable income for the year). 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 carried forward business loss under taxation laws, deferred tax assets are recognised only if there is a virtual certainty of realisation of such assets.

Deferred tax assets/ liabilities are reviewed as at each balance sheet date and written down or written up to reflect the amount that is reasonably/ virtually certain (as the case may be) to be realised.

The Company offsets, on a year on year basis, current tax assets and liabilities, where it has a legally enforceable right and where it intends to settle such assets and liabilities on a net basis.

Provisions and contingent liabilities

A provision is recognised if, as a result of a past event, the Company has a present obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are recognised at the best estimate of the expenditure required to settle the present obligation at the balance sheet date. The provisions are measured on an undiscounted basis.

Provision in respect of loss contingencies relating to claims, litigation, assessment, fines, penalties, etc. are recognised when it is probable that a liability has been incurred and the amount can be estimated reliably.

Onerous Contracts:

A contract is considered as onerous when the expected economic benefits to be derived by the company from the contract are lower than the unavoidable cost of meeting its obligations under the contract. The provision for an onerous contract is measured at the lower of the expected cost of terminating the contract and the expected net cost of continuing with the contract. Before a provision is established, the Company recognises any impairment loss on the assets associated with that contract.

Cash flow statement

Cash flows are reported using indirect method, whereby net profits before tax is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from regular revenue generating, investing and financing activities of the Company are segregated.

[201700] Notes - Government grants

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure of employee benefits explanatory [TextBlock]	Textual information (37) [See below]

Textual information (37)

Disclosure of employee benefits explanatory [Text Block]

Employee benefits

Short-term employee benefits

Employee benefits payable wholly within twelve months of receiving employee services are classified as short-term employee benefits. These benefits include salaries and wages, bonus and ex-gratia. The undiscounted amount of short-term employee benefits to be paid in exchange for employee services is recognised as an expense as the related service is rendered by employees.

Post-employment benefits

Defined contribution plan

A defined contribution plan is a post-employment benefit plan under which an entity pays specified contributions to a separate entity and has no obligation to pay any further amounts. The Company makes specified monthly contributions towards employee provident fund and employee state insurance to Government administered provident fund scheme and employee state insurance scheme respectively which are defined contribution plans. The Company's contribution is recognised as an expense in the statement of profit and loss during the period in which the employee renders the related service.

Defined benefit plans

The Company's gratuity benefit scheme is a defined benefit plan. The Company's net obligation in respect of a defined benefit plan is calculated by estimating the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value. Any unrecognised past service costs and the fair value of any plan assets are deducted. The calculation of the Company's obligation under the plan is performed annually by a qualified actuary using the projected unit credit method.

The employees are entitled to compensate absences. The employees can carry forward a portion of unutilized accumulating compensated absences and utilize it in future periods or receive cash at retirement or termination of employment. The Company records an obligation for compensated absences in the period in which the employee renders the services that increases this entitlement. The Company measures the expected cost of compensated absences as the additional amount that the Company expects to pay as a result of the unused entitlement that has accumulated at the end of the reporting period. The Company recognizes accumulated compensated absences based on actuarial valuation using the projected accrued credit method. Non-accumulating compensated absences are recognized in the period in which the absences occur.

The Company recognizes actuarial gains and losses immediately in the statement of profit and loss. The Company recognises gains and losses on the curtailment or settlement of a defined benefit plan when the curtailment or settlement occurs.

[201600] Notes - Related party

Disclosure of relationship and transactions between related parties [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Column 1	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of relationship and transactions between related parties [Abstract]		
Disclosure of relationship and transactions between related parties [LineItems]		
Name of related party	NAGARAJU KESARI BALASUBRAMANYAM	NAGARAJU KESARI BALASUBRAMANYAM
Country of incorporation or residence of related party	INDIA	INDIA
Permanent account number of related party	AAVPK2339R	AAVPK2339R
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	Salary	Salary
Transaction relating to key management personnel [Abstract]		
Remuneration for key managerial personnel	85,00,300	80,92,396
Amount written off during period in respect of debts due from related parties	0	0
Amount written back during period in respect of debts due to related parties	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of notes on related party explanatory [TextBlock]		Textual information (38) [See below]
Whether there are any related party transactions during year	Yes	Yes
Whether company is subsidiary company	No	No

Textual information (38)

Disclosure of notes on related party explanatory [Text Block]

(ii) Related parties with whom transactions have taken place during the year: (Amount in INR)		
Nature of transaction	For the year ended 31 March 2020	For the year ended 31 March 2019
Salaries		
K B Nagaraju	80,92,396	73,78,404

[201400] Notes - Leases

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of leases explanatory [TextBlock]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No

[300300] Notes - Earnings per share

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of earnings per share explanatory [TextBlock]	Textual information (39) [See below]	
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Profit (loss) for period	-186,66,12,515	-424,29,28,085
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	-186,66,12,515	-424,29,28,085

Textual information (39)**Disclosure of earnings per share explanatory [Text Block]**

26 Loss per share (EPS), basic and diluted	For the year ended 31 March 2021	For the year ended 31 March 2020
Loss after taxation for the year	(1,86,66,12,515)	(4,24,29,28,085)
Less: adjustment for preference share dividend	(38,00,000)	(38,00,000)
Loss after taxation for the year available to equity shareholders	(1,87,04,12,515)	(4,24,67,28,085)
Nominal value of equity shares (Rs.)	100	100
Weighted average equity shares for computing basic and diluted EPS	1,000	1,000
Basic and diluted earnings per share (Rs.)	(18,70,413)	(42,46,728)

[202800] Notes - Subsidiary information

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure of subsidiary information explanatory [TextBlock]	
Whether company has subsidiary companies	No
Number of subsidiary companies	0
Whether company has subsidiary companies which are yet to commence operations	No
Whether company has subsidiary companies liquidated or sold during year	No

[202400] Notes - Investments in associates

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
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 INR

	01/04/2020 to 31/03/2021
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 INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of cash flow statement explanatory [TextBlock]	Textual information (40) [See below]		
Cash and cash equivalents if different from balance sheet [Abstract]			
Cash and cash equivalents cash flow statement	8,12,23,175	20,38,73,526	12,21,26,347
Total cash and cash equivalents	8,12,23,175	20,38,73,526	
Income taxes paid (refund) [Abstract]			
Income taxes paid (refund), classified as operating activities	5,31,15,096	28,06,255	
Total income taxes paid (refund)	5,31,15,096	28,06,255	

Textual information (40)

Disclosure of cash flow statement explanatory [Text Block]

Cash flow statement	For the year ended 31 March 2021	For the year ended 31 March 2020
Cash flow from operating activities		
Net loss before tax	(1,86,66,12,515)	(4,24,29,28,085)
Adjustments for:		
Depreciation and amortization expense	28,40,91,064	23,84,29,101
(Gain)/loss on sale of fixed assets	75,20,732	1,24,29,367
Interest expenses	1,20,57,459	3,12,71,580
Interest income	(6,25,971)	(6,16,181)
Operating cash flow before working capital changes	(1,56,35,69,231)	(3,96,14,14,218)
Working capital changes:		
(Increase) / decrease in inventories	33,72,51,399	(26,13,24,837)
(Increase) / decrease in loans and advances	4,83,08,053	(27,16,49,879)
(Increase) / decrease in other current and non-current assets	1,05,71,999	(12,10,02,032)
Increase / (decrease) in trade payables	1,52,57,71,004	4,62,93,89,711
Increase/(decrease) in liabilities and provisions	(9,43,58,700)	92,15,28,975
Cash generated from operating activities	26,39,74,524	93,55,27,720
Income tax refund received / (paid), net	(5,31,15,096)	(28,06,255)

Net cash used in/ (provided by) operating activities (A)	21,08,59,428	93,27,21,465
Cash flow from investing activities		
Purchase of fixed assets	(24,54,00,045)	(56,45,49,331)
Proceeds from sale of assets	57,55,097	1,54,53,331
Bank deposits invested during the year (having original maturity of more than three months)	(15,37,391)	(56,354)
Investment in bank deposits (due to mature after twelve months)	9,38,074	(4,83,128)
Interest income	6,10,128	7,11,997
Net cash used in investing activities (B)	(23,96,34,137)	(54,89,23,485)
Cash flow from financing activities		
Interest paid	(1,20,57,459)	(3,12,71,580)
Repayment of borrowings	(8,18,18,183)	(27,07,79,221)
Net cash provided by financing activities (C)	(9,38,75,642)	(30,20,50,801)
Net increase in cash and cash equivalents (A + B + C)	(12,26,50,351)	8,17,47,179
Cash and cash equivalents at the beginning of the year*	20,38,73,526	12,21,26,347
Cash and cash equivalents at the end of the year*	8,12,23,175	20,38,73,526

[100200] Statement of profit and loss

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	6,037,17,25,704	3,396,65,48,932
Revenue from sale of services	28,05,22,718	20,97,95,842
Total revenue from operations other than finance company	6,065,22,48,422	3,417,63,44,774
Total revenue from operations	6,065,22,48,422	3,417,63,44,774
Other income	21,86,17,017	40,64,614
Total revenue	6,087,08,65,439	3,418,04,09,388
Expenses [Abstract]		
Cost of materials consumed	0	0
Purchases of stock-in-trade	5,382,53,50,702	3,052,87,11,868
Changes in inventories of finished goods, work-in-progress and stock-in-trade	33,72,51,399	-26,13,24,837
Employee benefit expense	235,25,99,575	291,15,51,978
Finance costs	1,20,57,459	3,23,76,084
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	27,79,98,143	23,31,09,280
Amortisation expense	60,92,921	53,19,821
Total depreciation, depletion and amortisation expense	28,40,91,064	23,84,29,101
CSR expenditure	0	0
Other expenses	592,61,27,755	497,35,93,279
Total expenses	6,273,74,77,954	3,842,33,37,473
Total profit before prior period items, exceptional items, extraordinary items and tax	-186,66,12,515	-424,29,28,085
Total profit before extraordinary items and tax	-186,66,12,515	-424,29,28,085
Total profit before tax	-186,66,12,515	-424,29,28,085
Tax expense [Abstract]		
Current tax	0	0
Total tax expense	0	0
Total profit (loss) for period from continuing operations	-186,66,12,515	-424,29,28,085
Profit (loss) from discontinuing operations before tax	0	0
Tax expense of discontinuing operations	0	0
Total profit (loss) for period before minority interest	-186,66,12,515	-424,29,28,085
Profit (loss) of minority interest	0	0
Total profit (loss) for period	-186,66,12,515	-424,29,28,085
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] -18,70,413	[INR/shares] -42,46,728
Diluted earnings per equity share	[INR/shares] -18,70,413	[INR/shares] -42,46,728
Nominal value of per equity share	[INR/shares] 100	[INR/shares] 100

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

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on income and expense explanatory [TextBlock]	Textual information (41) [See below]	
Disclosure of revenue from sale of products [Abstract]		
Revenue from sale of products [Abstract]		
Revenue from sale of products, gross	(A) 6,037,17,25,704	(B) 3,396,65,48,932
Total revenue from sale of products	6,037,17,25,704	3,396,65,48,932
Disclosure of revenue from sale of services [Abstract]		
Revenue from sale of services [Abstract]		
Revenue from sale of services, gross	28,05,22,718	20,97,95,842
Total revenue from sale of services	28,05,22,718	20,97,95,842
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Total interest income	0	0
Dividend income [Abstract]		
Total dividend income	0	0
Other non-operating income [Abstract]		
Miscellaneous other non-operating income	(C) 21,86,17,017	(D) 40,64,614
Total other non-operating income	21,86,17,017	40,64,614
Total other income	21,86,17,017	40,64,614
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Total interest expense	0	0
Other borrowing costs	(E) 1,20,57,459	(F) 3,23,76,084
Total finance costs	1,20,57,459	3,23,76,084
Employee benefit expense [Abstract]		
Salaries and wages	202,27,99,664	247,61,03,616
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	17,31,02,801	24,50,21,190
Total contribution to provident and other funds	17,31,02,801	24,50,21,190
Staff welfare expense	15,66,97,110	19,04,27,172
Total employee benefit expense	235,25,99,575	291,15,51,978
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	18,26,22,402	16,84,46,452
Rent	78,37,44,198	68,76,86,299
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	3,15,42,062	2,95,28,277
Rates and taxes excluding taxes on income [Abstract]		
Cost taxes other levies by government local authorities	(G) 4,54,38,502	(H) 3,70,64,852
Total rates and taxes excluding taxes on income	4,54,38,502	3,70,64,852
Telephone postage	3,43,41,686	4,32,50,370
Printing stationery	2,77,87,089	2,73,07,932
Travelling conveyance	1,73,90,384	3,30,57,136
Legal professional charges	14,65,79,662	9,28,38,408
Training recruitment expenses	2,18,41,808	2,93,81,939
Safety security expenses	9,93,65,969	12,95,68,591
Directors sitting fees	0	0
Bank charges	(I) 66,71,12,298	(J) 43,91,92,109
Advertising promotional expenses	11,57,37,516	23,50,43,129
Commission paid other selling agents	15,48,951	72,89,963
Transportation distribution expenses	318,40,73,754	212,23,34,507
Secondary packing expenses	3,54,64,438	3,11,08,823

Cost repairs maintenance other assets	9,29,63,420	13,48,73,479
Provision bad doubtful debts created	0	0
Provision bad doubtful loans advances created	0	0
Write-off assets [Abstract]		
Miscellaneous expenditure written off [Abstract]		
Total miscellaneous expenditure written off	0	0
Bad debts written off	0	0
Bad debts advances written off	0	0
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolition and destruction of depreciable tangible asset	75,20,732	1,24,29,367
Payments to auditor [Abstract]		
Total payments to auditor	0	0
Miscellaneous expenses	(K) 43,10,52,884	(L) 71,31,91,646
Total other expenses	592,61,27,755	497,35,93,279
Current tax [Abstract]		
Total current tax	0	0

Footnotes

(A) Grocery & other household products (Sale of Traded Products)

(B) Grocery & other household products (Sale of Traded Products)

(C) Sub lease income 20,53,95,680

Interest income on- Fixed deposit- 6,25,971

Miscellaneous income 1,25,95,366

(D) Interest income

- Fixed deposit 26,05,967

- Others 25,673

Miscellaneous income 13,43,290

(E) Interest on debentures 34,57,525

Other borrowing cost 85,99,934

(F) Interest on debentures 3,12,71,580

Other borrowing cost 11,04,504

(G) Rates and taxes

(H) Rates and taxes

(I) Bank, Payment Gateway and Platform charges

(J) Bank, Payment Gateway and Platform charges

(K) Subcontractor charges 31,87,43,636

Uniform expense 3,32,63,126

Irrecoverable rental deposits and others -1,86,80,188

License fees 92,99,355

Miscellaneous expenses 5,10,66,579

(L) Subcontractor charges 58,75,88,962

Uniform expense 5,01,39,176

License fees 90,86,820

Irrecoverable rental deposits and others 81,43,609

Miscellaneous expenses 5,82,33,079

Textual information (41)

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

18	Revenue	For the year ended 31 March 2021	
	Revenue from operations		
	Sale from traded products (refer note below)	60,37,17,25,704	33,96,65,48,932
	Sale of services	28,05,22,718	20,97,95,842
	Total	60,65,22,48,422	34,17,63,44,774
	Sale of Traded goods		
	- grocery and other household products	60,37,17,25,704	33,96,65,48,932
	<p>Sale from traded products is net of cost of e-vouchers provided to customers which forms a part of the company's ongoing marketing and promotional activities amounting to Rs. 84,34,52,176 (previous year: Rs.1,05,79,45,676) which is directly attributable to earning this revenue.</p>		
			(Amount in INR)
19	Other income	For the year ended 31 March 2021	For the year ended 31 March 2020
	Sub lease income	20,53,95,680	-
	Interest income on		
	- Fixed deposit	6,25,971	5,89,175
	- Others	-	27,006

	Miscellaneous income	1,25,95,366	34,48,433
		21,86,17,017	40,64,614
			(Amount in INR)
20	Purchases of stock-in-trade	For the year ended 31 March 2021	For the year ended 31 March 2020
	Traded goods	53,82,53,50,702	30,52,87,11,868
	Total	53,82,53,50,702	30,52,87,11,868
	Traded goods		
	- grocery and other household products	53,82,53,50,702	30,52,87,11,868
			(Amount in INR)
21	Decrease/ (Increase) in inventory of stock-in-trade	For the year ended 31 March 2021	For the year ended 31 March 2020
	Opening stock in trade	50,13,41,242	24,00,16,405
	Closing stock in trade	16,40,89,843	50,13,41,242
		33,72,51,399	(26,13,24,837)
			(Amount in INR)
22	Employee benefit expenses	For the year ended 31 March 2021	For the year ended 31 March 2020
	Salaries, wages and bonus	2,02,27,99,664	2,47,61,03,616

	Contribution to provident and other funds (refer note 27)	17,31,02,801	24,50,21,190	
	Staff welfare expenses		15,66,97,110	19,04,27,172
			2,35,25,99,575	2,91,15,51,978
				(Amount in INR)
23	Finance costs		For the year ended 31 March 2021	For the year ended 31 March 2020
	Interest on debentures		34,57,525	3,12,71,580
	Other borrowing cost		85,99,934	11,04,504
			1,20,57,459	3,23,76,084
				(Amount in INR)
24	Depreciation and amortisation expense	For the year ended 31 March 2021	For the year ended 31 March 2020	
	Depreciation on tangible assets		27,79,98,143	23,31,09,280
	Depreciation on intangible assets		60,92,921	53,19,821
			28,40,91,064	23,84,29,101
				(Amount in INR)
25	Other expenses		For the year ended 31 March 2021	For the year ended 31 March 2020

Transportation and delivery charges		3,18,40,73,754	2,12,23,34,507
Rent (refer note 30)		78,37,44,198	68,76,86,299
Bank, Payment Gateway and Platform charges	66,71,12,298	43,91,92,109	
Subcontractor charges		31,87,43,636	58,75,88,962
Power and fuel		18,26,22,402	16,84,46,452
Legal and professional fees*		14,65,79,662	9,28,38,408
Advertisement and marketing		11,57,37,516	23,50,43,129
Security charges		9,93,65,969	12,95,68,591
Repairs and maintenance		9,29,63,420	13,48,73,479
Rates and taxes		4,54,38,502	3,70,64,852
Delivery Bags		3,54,64,438	3,11,08,823
Telephone and communication		3,43,41,686	4,32,50,370
Uniform expense		3,32,63,126	5,01,39,176
Insurance		3,15,42,062	2,95,28,277
Printing and stationery		2,77,87,089	2,73,07,932
Recruitment		2,18,41,808	2,93,81,939
Irrecoverable rental deposits and others	1,86,80,188	81,43,609	
Travelling and conveyance		1,73,90,384	3,30,57,136
License fees		92,99,355	90,86,820
Brokerage		15,48,951	72,89,963
Loss on sale/ disposal/ scrapping of property, plant and equipment	75,20,732	1,24,29,367	
Miscellaneous expenses		5,10,66,579	5,82,33,079
Total		5,92,61,27,755	4,97,35,93,279

*include auditor's remuneration #		(Amount in INR)	
(i)	Particulars	For the year ended 31 March 2021	For the year ended 31 March 2020
	Statutory audit	19,00,000	19,00,000
	Tax audit	2,00,000	2,00,000
	Reimbursement of out of pocket expenses	92,500	92,500
		21,92,500	21,92,500
# excluding Service tax/ GST			

[300600] Notes - Additional information statement of profit and loss

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Additional information on profit and loss account explanatory [TextBlock]	Textual information (42) [See below]	
Changes in inventories of stock-in-trade	33,72,51,399	-26,13,24,837
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	33,72,51,399	-26,13,24,837
Revenue other services	(A) 28,05,22,718	(B) 20,97,95,842
Total gross income from services rendered	28,05,22,718	20,97,95,842
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
Total earnings in foreign currency	0	0
Domestic sale traded goods	6,037,17,25,704	3,396,65,48,932
Total domestic turnover goods, gross	6,037,17,25,704	3,396,65,48,932
Total revenue from sale of products	6,037,17,25,704	3,396,65,48,932
Domestic revenue services	28,05,22,718	20,97,95,842
Total revenue from sale of services	28,05,22,718	20,97,95,842
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) Delivery charges recognised as revenue/sale of services

(B) Delivery charges recognised as revenue/sale of services

Textual information (42)

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

28 Related party transactions

(i) Names of related parties and related party relationships

Mr. Srinivas Bhat - Director

Mr. K.B. Nagaraju - Director

Mr. N N Swamy - Equity shareholder

(ii) Related parties with whom transactions have taken place during the year: (Amount in INR)

Nature of transaction	For the year ended 31 March 2021	For the year ended 31 March 2020
Salaries		
K B Nagaraju	85,00,300	80,92,396

(iii) Balance receivable from and payable to related parties as at the balance sheet date is:

Particulars	For the year ended 31 March 2021	For the year ended 31 March 2020
Share capital		
Mr. Srinivas Bhat	50,000	50,000
Mr. K.B. Nagaraju	5,000	5,000

Mr. N N Swamy	45,000	45,000
29 Impact of Covid - 19		
<p>The Company has considered the possible effects that may result from COVID-19 on the carrying amounts of financial assets, inventory, receivables, advances, property plant and equipment, etc as well as liabilities accrued. In developing the assumptions relating to the possible future uncertainties in the economic conditions because of this pandemic, the Company has used internal and external information. Having reviewed the underlying data and based on current estimates, the company does not expect any material impact on the carrying amount of these assets & liabilities. The impact of COVID-19 on the Company's financial statements may differ from that estimated as at the date of approval of these financial statements and the Company will continue to closely monitor any material changes to future economic conditions.</p>		
30 Leases		
<p>The Company is obligated under cancellable operating leases for office premises. Total rental expenses under cancellable operating leases is debited to statement of profit and loss during the year is Rs. 48,84,07,775 (Previous year:Rs.40,49,11,808).</p>		
<p>The Company is also obligated under non-cancellable operating leases for office premises. Total rental expenses under non-cancellable operating leases is debited to statement of profit and loss during the year is Rs.29,53,36,423 (Previous year: Rs.28,27,74,491). Future minimum lease payments under non-cancellable operating leases are as follows:</p>		
(Amount in INR)		
For the year	For the year	

Particulars		ended 31 March 2021	ended 31 March 2020
Not later than one year		23,49,38,486	32,60,32,877
Later than one year not later than five years	11,54,60,117	21,70,47,667	
Later than five years		-	-
31 Dues to Micro, Small and Medium Enterprises			
<p>The Ministry of Micro, Small and Medium Enterprises has issued an office memorandum dated 26 August 2008 which recommends that the Micro and Small Enterprises should mention in their correspondence with its customers the Entrepreneurs Memorandum Number as allocated after filing of the Memorandum in accordance with the 'Micro, Small and Medium Enterprises Development Act, 2006 ('the Act'). Accordingly, the disclosure in respect of the amounts payable to such enterprises as at 31 March 2021. has been made in the financial statements based on information received and available with the Company. Further in view of the Management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act is not expected to be material. The Company has not received any claim for interest from any supplier as at the balance sheet date.</p>			
			(Amount in INR)
Particulars		For the year ended 31 March 2021	For the year ended 31 March 2020
The principal amount and the interest due thereon remaining unpaid to any supplier at the end of the year;			
Principal		3,21,89,245	3,60,48,298

Interest		-	-
The amount of interest paid by the Company in terms of Section 16 of the MSMED Act, 2006 along with the amount of the payment made to the supplier beyond the appointed date during the year.	-	-	
The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under MSMED Act, 2006.	-	-	
The amount of interest accrued and remaining unpaid at the end of each accounting year.	-	-	
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purposes of disallowance as a deductible expenditure under the MSMED Act, 2006	-	-	
32 Deferred tax			(Amount in INR)
Particulars		For the year ended 31 March 2021	For the year ended 31 March 2020
Deferred tax asset			
Excess of WDV of assets under the income tax laws over WDV of assets as per the books	8,89,19,242	6,12,79,945	
Brought forward business loss and unabsorbed depreciation	4,13,74,91,323	3,71,23,50,979	
Employee Benefit provisions		3,77,62,279	3,40,11,961
Bonus		10,36,11,804	10,59,43,597

Provision for doubtful advances

58,28,219

25,40,806

Deferred tax asset, net

4,37,36,12,867

3,91,61,27,288

Deferred tax recognised in the balance sheet

-

-

In view of unabsorbed depreciation and carry forward business losses under tax laws, the Company is unable to demonstrate virtual certainty as required by the Explanation in Accounting Standard 22 'Accounting for taxes on income'. Accordingly, no deferred tax asset is recognised as at 31 March 2021 as there is no virtual certainty supported by convincing evidence that sufficient future taxable income will be available against which such deferred tax asset will be realised.

Subsequent to 31 March 2021, entire equity share capital of the company carrying 100 % of the voting power have been purchased by Super Market Grocery Supplies Private Limited from existing equity share holders as explained in Note 35. Considering the change in shareholding pattern, as per section 79 of Income-tax Act, 1961, the brought forward losses of the company as on 31 March 2021 shall not be carried forward and set off against taxable income of future previous years. However, the provision of section 79 is not applicable to carry forward and setoff of unabsorbed depreciation and accordingly it shall be carry forwarded.

33 Segment reporting

The Board of Directors ("the Board") of the Company review the performance of the Company at the enterprise level. The Board rely

primarily on results at the enterprise level for assessing performance and making decisions about resource allocation and hence the company operates in only one business segment, i.e. grocery and other household products which primarily includes fruits, vegetables, other groceries, etc. Further, substantially all of the Company's sales are made to customers in India and hence the Company has only one geographical segment. Hence, in accordance with Para 38 of Accounting Standard-17 "Segment Reporting" separate disclosure for geographical and business segment is not required.

[300100] Notes - Revenue

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure of revenue explanatory [TextBlock]	Textual information (43) [See below]

Textual information (43)

Disclosure of revenue explanatory [Text Block]

Revenue recognition

Revenue from sale of goods is recognised on transfer of significant risk and rewards of ownership which coincides with delivery of goods to the customers. The amount recognised as sales is exclusive of goods and services tax. It also consist of delivery charges which are recognised as revenue once the related products are delivered to the customers.

Revenue from services consists of revenue from BB Star membership fees which is included in revenue from services is recognised on time proportionate basis and on receipt of the amount from the customers, since the membership benefits flow to the customers only on payment of complete fees.

Interest income is recognised on time proportion basis.

[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 INR

Key managerial personnels and directors [Axis]	Column 1	Column 2
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]		
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]		
Name of key managerial personnel or director	NAGARAJU KESARI BALASUBRAMANYAM	SRINIVAS BHAT
Director identification number of key managerial personnel or director	02404846	05236356
Date of birth of key managerial personnel or director	21/10/1978	25/05/1958
Designation of key managerial personnel or director	Director	Director
Qualification of key managerial personnel or director	BTECH, MBA	CA
Shares held by key managerial personnel or director	[shares] 50	[shares] 500
Key managerial personnel or director remuneration [Abstract]		
Gross salary to key managerial personnel or director [Abstract]		
Salary key managerial personnel or director	85,00,300	
Gross salary to key managerial personnel or director	85,00,300	0
Total key managerial personnel or director remuneration	85,00,300	0

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors explanatory [TextBlock]	Textual information (44) [See below]

Textual information (44)

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors explanatory [Text Block]

28 Related party transactions

(i) Names of related parties and related party relationships

Mr. Srinivas Bhat - Director

Mr. K.B. Nagaraju - Director

Mr. N N Swamy - Equity shareholder

(ii) Related parties with whom transactions have taken place during the year: (Amount in INR)

Nature of transaction	For the year ended 31 March 2021	For the year ended 31 March 2020
Salaries		
K B Nagaraju	85,00,300	80,92,396

(iii) Balance receivable from and payable to related parties as at the balance sheet date is:

Particulars	For the year ended 31 March 2021	For the year ended 31 March 2020
Share capital		
Mr. Srinivas Bhat	50,000	50,000

Mr. K.B. Nagaraju	5,000	5,000
Mr. N N Swamy	45,000	45,000

[301000] Notes - Corporate social responsibility

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No
Prescribed CSR expenditure	0
Amount CSR to be spent for financial year	0
Amount unspent CSR	0