

DELIGHTFUL GOURMET PRIVATE LIMITED
Standalone Financial Statements for period 01/04/2020 to 31/03/2021

[700300] Disclosure of general information about company

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Name of company	DELIGHTFUL GOURMET PRIVATE LIMITED	
Corporate identity number	U74900KA2015PTC080321	
Permanent account number of entity	AAFCD3317F	
Address of registered office of company	# 12, Domlur Layout, Bangalore, Karnataka, 560071, India	
Type of industry	Commercial and Industrial	
Registration date	13/05/2015	
Category/sub-category of company	Company Limited by Shares / Non-govt Company	
Whether company is listed company	No	
Date of board meeting when final accounts were approved	18/08/2021	
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	Millions	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	Yes	
Complete postal address of place of maintenance of computer servers (storing accounting data)	# 12, Domlur Layout, Bangalore, Karnataka, 560071, India	
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)	560071	
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)	-	

Disclosure of principal product or services [Table]

..(1)

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

Types of principal product or services [Axis]	Column
	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	1602
Description of product or service category	Production, processing and preserving of other meat and meat products
Turnover of product or service category	4,083.54
Highest turnover contributing product or service (ITC 8 digit) code	16023200
Description of product or service	Production, processing and preserving of other meat and meat products
Turnover of highest contributing product or service	4,083.54

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

..(1)

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

Principal business activities of company [Axis]	Product/service 1 [Member]
	01/04/2020 to 31/03/2021
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]	
Name of main product/service	Production, processing and preserving of other meat and meat products
Description of main product/service	Production, processing and preserving of other meat and meat products
NIC code of product/service	10109
Percentage to total turnover of company	100.00%

Disclosures relating to employee stock option scheme [Table]

..(1)

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

Categories of employee stock option scheme [Axis]	ESOP
	01/04/2020 to 31/03/2021
Disclosures relating to employee stock option scheme [Abstract]	
Disclosures relating to employee stock option scheme [Line items]	
Options granted	388
Pricing formula	Black-Scholes option pricing model
Options vested	1,142
Options exercised	0
Total number of shares arising as result of exercise of option	[shares] 0
Options lapsed	287
Exercise price	[INR/shares] 10
Variation of terms of options	N.A.
Money realised by exercise of options	0
Total number of options in force	1,897
Employee wise details of options granted [Abstract]	
Options granted to senior managerial personnel	0
Options granted to employee receiving grant of more than five per cent of option	0
Options granted to identified employees receiving grant exceeding one per cent of issued capital	0

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

..(1)

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

Material contracts/arrangements/transactions at arm's length basis [Axis]	Related1	Related2	Related3	Related4
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]				
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]				
Name of related party	Intelligent Retail Private Limited (brand name - 'Ripplr')	Glamyo Technologies Private Limited ("Glamyo").	Securens Systems Private Limited ("Securens")	Customer Insight 360 Technologies Private Limited ("Insight 360")
Nature of related party relationship	(A) Private company in which a director or manager or his relative is a member or director	(B) Private company in which a director or manager or his relative is a member or director	(C) Private company in which a director or manager or his relative is a member or director	(D) Private company in which a director or manager or his relative is a member or director
Description of nature of material contracts/arrangements/transactions with related party	(E) Service Agreements dated 01.08.2019 ("Agreement").	(F) Agreement dated 24.04.2020 ("Agreement").	(G) Agreement dated 28.09.2017 ("Agreement").	(H) Agreement dated 11.05.2017 ("Agreement").
Duration of material contracts/arrangements/transactions with related party	36 months (01.08.2019 to 31.07.2022)	As mentioned in the Agreement.	As mentioned in the Agreement.	As mentioned in the Agreement.
Dates of approval of material contracts/arrangements/transactions with related party by board	26/11/2019	17/07/2020		
Amount paid as advances if any for material contracts/arrangements/transactions with related party	0	0	0	0

Footnotes

- (A) a) Mr. Vivek Gupta, Promoter Director of the Company is an Independent Director and member (holding 3.68%); and b) Mr. Abhay Hanjura, Promoter Director of the Company is a member (holding 0.82%).
- (B) Mr. Abhay Hanjura and Mr. Vivek Gupta, Directors of the Company are angel investors in Glamyo.
- (C) Mr. Nikhil Khattau, Non-executive Nominee Director of the Company is also a Director in Securens.
- (D) Mr. Benedict Jerome Mathias, Non-executive Nominee Director of the Company is also a Director in Insight 360.
- (E) 1. To provide closed vehicles with tropicool/ other Company approved chillers with battery setup on rental basis for the intra-city transportation of finished goods of the Company from processing center/ warehouse to retail outlets. and sell of goods and services.
2. To deliver the goods at the distribution centres of the Company in the destination city (more specifically described in Schedule 1 of the Agreement).
- (F) To seek doctor consultation, for pro-active checkups and conduct COVID-19 tests.
- (G) Services as mentioned in the Agreement.
- (H) Software Services

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

..(2)

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

Material contracts/arrangements/transactions at arm's length basis [Axis]	Related5
	01/04/2020 to 31/03/2021
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]	
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]	
Name of related party	Imagine Marketing Private Limited ("Imagine")
Nature of related party relationship	(A) Private company in which a director or manager or his relative is a member or director
Description of nature of material contracts/arrangements/transactions with related party	(B) PO dated 27.07.2020
Duration of material contracts/arrangements/transactions with related party	As mentioned in the PO.
Amount paid as advances if any for material contracts/arrangements/transactions with related party	0

Footnotes

- (A) Mr. Kanwaljit Singh, Director of the Company is also a Director in Imagine.
- (B) Staff welfare - Purchase of boat airdopes.

Details of directors signing board report [Table]

..(1)

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

Directors signing board report [Axis]	Sign1	Sign2
	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	ABHAY	VIVEK
Middle name of director	KUMAR	
Last name of director	HANJURA	GUPTA
Designation of director	Director	Director
Director identification number of director	07107975	02242466
Date of signing board report	18/08/2021	18/08/2021

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

	01/04/2020 to 31/03/2021
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	Textual information (2) [See below]
Disclosure relating to amounts if any which is proposed to carry to any reserves	The Company has not transferred any amount to the general reserves during the FY 21.
Disclosures relating to amount recommended to be paid as dividend	During the FY 21, your Directors have not recommended / declared any dividend.
Details regarding energy conservation	Not Applicable
Details regarding technology absorption	Not Applicable
Details regarding foreign exchange earnings and outgo	Inflow: Rs 20.45 Millions (P.Y Rs 12.48 Millions) and Outflow : Nil (P.Y Nil)
Disclosures in director's responsibility statement	As per Board's report
Details of material changes and commitment occurred during period affecting financial position of company	Textual information (3) [See below]
Particulars of loans guarantee investment under section 186 [TextBlock]	Textual information (4) [See below]
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (5) [See below]
Details of contracts/arrangements/transactions not at arm's length basis [Abstract]	
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]	
Whether there are material contracts/arrangements/transactions at arm's length basis	Yes
Date of board of directors' meeting in which board's report referred to under section 134 was approved	18/08/2021
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (6) [See below]
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Particulars of holding, subsidiary and associate companies [Abstract]	
Name of company	DELIGHTFUL GOURMET PRIVATE LIMITED
Details of shareholding pattern of top 10 shareholders [Abstract]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	-
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	-
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (7) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	The provisions of section 135 of the Act pertinent to corporate social responsibility are not applicable to the Company.
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (8) [See below]
Disclosure of change in nature of business [TextBlock]	There is no change in the nature of the business during FY 21.
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (9) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	Textual information (10) [See below]
Details relating to deposits covered under chapter v of companies act [TextBlock]	Textual information (11) [See below]

Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	-
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	No material orders have been passed by Regulator or any Court or any Tribunal which can impact the going concern status and Company's operations in future.
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (12) [See below]
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	A s p e r Director's Report
Details of remuneration of director or managerial personnel [Abstract]	
Disclosure regarding issue of sweat equity shares [TextBlock]	Textual information (13) [See below]
Disclosure of voting rights not exercised directly by employees [TextBlock]	Textual information (14) [See below]
Disclosure of equity shares with differential rights [TextBlock]	Textual information (15) [See below]
Disclosures relating to employee stock option scheme explanatory [TextBlock]	Textual information (16) [See below]
Disclosures relating to employee stock option scheme [Abstract]	
Employee wise details of options granted [Abstract]	
Number of meetings of board	15
Details of signatories of board report [Abstract]	
Name of director signing board report [Abstract]	

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

BOARD' S REPORT

To
The Members,
Delightful Gourmet Private Limited ("Company")

The Directors are pleased to present the 6th Annual Report and audited financial statements for the financial year ended March 31, 2021 ("FY 21").

1. A) Financial summary or highlights of the Company.

		(Amount in INR in Millions)
Particulars	Financial Year ended March 31, 2021	Financial Year ended March 31, 2020
Total Income	4,352.41	1,380.05
Less: Expenditure (before depreciation, interest and tax)	6,236.99	2,692.72
Net Loss for the year (before depreciation, interest and tax)	(1,884.58)	(1,312.67)
Less: Depreciation	149.99	98.43
Less: Interest	78.17	47.04
Net Profit/ Loss for the year (before tax)	(2,112.74)	(1,458.14)
Less: Provision for Tax	0	0
Less: Exceptional Item	1,585.41	5.18
Add/ (Less): - Other comprehensive income/loss	0.16	1.86
Net Profit/ Loss after Tax for the year	(3,697.99)	(1,461.46)
Profit & Loss brought forward	(7,747.54)	(6,286.08)

General Reserve	10,017.23	10,013.03
Profit & Loss carry forward	(11,445.53)	(7,747.54)

The financial statements of the Company for FY 21 have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under The Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and presentation requirements of Division II of Schedule III to the Companies Act, 2013 ("Act"), (Ind AS compliant Schedule III), as applicable to the financial statement.

B) Changes in share capital of the Company.

During the FY 21, the total paid up share capital of your Company increased from INR 4,94,08,670 (Indian Rupees Four Crores Ninety-Four Lakhs Eight Thousand Six Hundred and Seventy) to INR 4,94,12,810 (Indian Rupees Four Crores Ninety-Four Lakhs Twelve Thousand Eight Hundred and Ten). This increase in paid up share capital is consequent to allotment of (i) equity shares on preferential basis by way of private placement for consideration other than cash to XTO10X Technologies Pte. Ltd. and (ii) equity shares on preferential basis by way of private placement to Licious Employee Welfare Trust represented by the trustees.

2. Annual Return.

In accordance with sections 92(3) and 134(3)(a) of the Act, read with rules framed thereunder, a copy of Annual Return can be accessed at the Company's website at www.licious.com.

3. Number of meetings of the Board of Directors.

The Board of the Company met 15 (Fifteen) times during the FY 21. The intervening gap between 2 (Two) meetings did not exceed 120 (One Hundred and Twenty) days as prescribed by the Act. During FY 21, the Board meetings were held on May 04, 2020, May 21, 2020, May 27, 2020, June 06, 2020, July 14 2020, July 17, 2020, July 31, 2020, September 28, 2020, October 07, 2020, October 23, 2020, November 25, 2020, December 07, 2020, January 06, 2021, January 13, 2021 and January 21, 2021.

Name of the Directors	Entitled	Attended
Mr. Abhay Kumar Hanjura	15	15
Mr. Vivek Gupta	15	15
Mr. Kanwaljit Singh	15	1
Mr. Dhruv Kapoor	15	1
Mr. Nikhil Khattau Nirvan	15	1
Mr. Yohei Maruyama	15	1
Mr. Benedict Jerome Mathias	15	1
Mr. James Tze Wei Lee	15	1

Further during FY 21, 4 (Four) Extra Ordinary General Meetings ("EGM") were held on May 30, 2020, October 08, 2020, November 26, 2020 and January 08, 2021.

4. Directors' Responsibility Statement.

As stipulated under clause (c) of sub-section (3) of section 134 of the Act, your Director subscribes to the Directors Responsibility Statement and state that:

- a) in preparation of the annual accounts, the applicable accounting standards have been followed and there are no material departures;
- b) they have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit and loss of the Company for that period;
- c) they have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- d) they have prepared the annual accounts on a going concern basis;
- e) they have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

5. Auditors & Auditor's Report.

A) Statutory Auditors.

At the AGM of the Company held on December 27, 2016 M/s. B.S.R. & Associates LLP, Chartered Accountants, (Firm registration number 116231W/W-100024), ("Statutory Auditors") were appointed as Statutory Auditors of the Company, to hold office from the conclusion of the said AGM held on December 27, 2016 till the conclusion of this 6th AGM, subject to ratification of the appointment by the members at every AGM.

In terms of section 139 of the Act and the rules framed thereunder, the appointment of the auditors shall be placed at the Annual General Meeting. Accordingly, the appointment of B S R & Associates LLP, as Statutory Auditors of the Company is being placed before the members at this 6th Annual General Meeting.

Further, there are no qualifications, reservations or adverse remarks made by the Statutory Auditors, in their report for the financial year ended March 31, 2021.

Under section 143(12) of the Act, the Statutory Auditors have not reported any incident of fraud during the year under review.

B) Internal Auditors.

The Board of Directors have, pursuant to the provisions of section 138 of the Act, appointed M/s Ernst & Young LLP Chartered Accountants, as Internal Auditors for the FY21.

6. Particulars of loans, guarantees or investments under section 186 of the Act.

The Company has not given any loans or provided guarantees or made investments during the FY 21 as applicable under section 186 of the Act.

However, the Company has given an interest-free loan of INR 12,04,84,580 (Twelve Crores Four Lakhs Eighty-Four Thousand Five Hundred and Eighty only) to the Licious Employee Welfare Trust for the purpose of implementing employees' compensation scheme viz. 'Licious HSP'. Further the Company has made investments during the FY 21, details of which are provided in Note No. 30 (B) to the financial statements.

7. Particulars of contracts or arrangements with related parties under section 188 (1) of the Act.

All the related party transactions entered during the FY 21 were in the ordinary course of business and on arm's length basis. 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 Act including certain arm's length transactions under third proviso thereto in Form AOC. 2, is enclosed herewith as Annexure 1.

Further, the details of related party transactions as per the relevant accounting standards are prescribed in Note No. 29 to the financial statements.

8. State of Company's affair.

During the year under review, the Company's revenue from operations has increased from INR 1,318.20 (Indian Rupees One Thousand Three-Hundred and Eighteen Point Two Zero Million only) to INR 4,202.57 (Indian Rupees Four Thousand Two-Hundred and Two Point Five Seven Million only) in current year. The net loss after tax of the current accounting year is INR 3,697.99 (Indian Rupees Three Thousand Six Hundred and Ninety-Seven Point Nine Nine Million only). The Management is continuously taking efforts to increase the revenue and also to reduce expenses to have profitable track record.

9. Transfer to any reserves.

The Company has not transferred any amount to the general reserves during the FY 21.

10. Dividend.

During the FY 21, your Directors have not recommended/declared any dividend.

11. Material changes and commitments, if any, affecting the financial position of the Company which have occurred between the end of the FY of the Company to which the financial statements relate and the date of the report.

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

12. Conservation of energy, technology absorption and foreign exchange earnings and outgo:.

The particulars as prescribed under section 134(3)(m) of the Act, read with the rules framed thereunder are as follows:

A) Conservation of energy.

i) The steps taken or impact on conservation of energy:

Not Applicable

ii) The steps taken by the Company for utilizing alternate sources of energy:

Not Applicable

iii) The capital investment on energy conservation equipment's:

Not Applicable

B) Technology absorption.

i) The efforts made towards technology absorption:

Not Applicable

ii) The benefits derived like product improvement, cost reduction, product development or import substitution:

Not Applicable

iii) In case of imported technology (imported during the last three years reckoned from the beginning of the FY)

Not Applicable

iv) The expenditure incurred on Research and Development.

Not Applicable

C) Foreign exchange earnings and outgo.

		(Amount in INR in Millions)
Particulars	Current Year (2020-2021)	Previous Year (2019-2020)
Exports: Inflow	20.45	12.48
Imports: Outflow		

13. Risk management policy.

The Board perceives the following risks to the business of the Company:

- The Company, like any other entity engaged in supply chain, delivery services to neighbourhood sellers, franchises, online ordering platforms and e-commerce relies on systems including information technology systems to manage its business and their failure could adversely affect the Company's operations.

- The Board does not foresee any risks that are exclusively associated with the Company. However, demand can be adversely affected by a shift in consumer preferences.

- Changing laws, rules, regulations and legal uncertainties in India may adversely affect the Company's business and financial performance. There can be no assurance that the relevant Governmental authorities will not implement new regulations which may require the Company to obtain various approvals and licenses from the Government and other regulatory bodies or impose onerous requirements and conditions on its operations. However, the Company will engage services of competent professionals who have requisite experience and expertise to deal with any new regulations.

- A slowdown in economic growth in India and other political and severe socio-economic crisis factors may adversely affect the Company's business. The Company does not envisage any slowdown in the economic growth of the Country.

- Avian influenza, bird flu and other infectious animal diseases can severely compromise meat production and supply chain.

- Terrorist attacks, civil disturbances, regional conflicts and other acts of violence in India and abroad may disrupt or otherwise adversely affect the Indian economy, and the Company's business may also be affected by such happenings, as the Company has no control over such happenings. However, the management of the Company will take steps to safeguard itself from any loss of business due to such happenings including where appropriate taking insurance.

- The Company's success depends in large part upon its management and key managerial personnel and its ability to attract, train and retain such persons.

- Except for industry related risk factors apparently known, the Company is not in a position to specify or quantify the financial or other risks mentioned herein.

14. Corporate social responsibility.

The provisions of section 135 of the Act pertinent to corporate social responsibility are not applicable to the Company.

15. Change in nature of business, if any.

There is no change in the nature of the business during FY 21.

16. Directors and Key Managerial Personnel.

There was no change in the composition of Board of Directors during the FY 21. Further the Company was not required to appoint any key managerial personnel or an Independent Director during the period under review.

After the closure of FY 21, Mr. Yohei Maruyama Director of the Company stepped down from the Board w.e.f. July 09, 2021. The Board wishes to place on record its deep sense of appreciation for the valuable contributions made by him to the Board and the Company during his tenure as Director of the Company.

Further, after the closure of FY 21, Mr. Sridhar Sankararaman, was appointed as Non-Executive Nominee Director (Nominee of Multiples Private Equity Fund III) w.e.f. June 28, 2021 and Mr. Ved Prakash Kalanoria and Mr. Vishesh Shrivastav as Non-Executive Nominee Directors of the Company (Nominees of MacRitchie Investments Pte Ltd w.e.f. August 16, 2021).

17. Committees.

The Company has an Audit Committee and Nomination and Remuneration Committee, which were voluntarily constituted by the Company in the financial year 2019-2020. Further, the Company is not covered under section 177 and section 178 of the Act and hence the composition of the said committees is and may not be according to the said requirement mentioned in the Act.

During the FY 21, 1 (One) Audit Committee meeting was held on October 09, 2020 and there were no Nomination and Remuneration Committee meeting held in the said FY 21.

18. Details of subsidiary/joint ventures/associate companies.

The Company has no subsidiary/joint ventures/associate companies.

Further, on January 21, 2021 the Board of the Company had passed a resolution for incorporation of a foreign subsidiary in Singapore, in the name and style of 'Delightful Gourmet Pte Ltd' or 'Licious Pte Ltd'. However, subsequently the management of the Company has deferred the said decision.

19. Deposits.

The Company has not accepted any deposits, falling within the purview of Chapter V of the Act and rules framed thereunder and as such, no amount on account of principal or interest on deposits was outstanding as on the date of the balance sheet.

20. Details of significant and material orders passed by the Regulators or Courts or Tribunals impacting the going concern status and Company's operations in future.

No material orders have been passed by Regulator or any Court or any Tribunal which can impact the going concern status and Company's operations in future.

21. Details in respect of adequacy of internal financial controls with reference to the financial statements.

The Company has devised appropriate systems and framework for adequate internal financial controls with reference to financial statements commensurate with the size, scale and complexity of its operations.

During the year, controls were tested and no reportable material weakness in design and operation were observed.

22. Disclosure on maintenance of Cost Records.

The provisions of section 148(1) of the Act and the rules framed thereunder, regarding maintenance of cost records as specified by the Central Government are not applicable to the Company.

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

The Company has a policy and framework for employees to report sexual harassment cases at workplace and its process ensures complete anonymity and confidentiality of information.

The Management is pleased to inform that there were no complaints pertaining to sexual harassment were received / pending during the FY 21.

24. Compliance with Secretarial Standards.

The Company is in compliance with the applicable Secretarial Standards issued by the Institute of Company Secretaries of India and approved by the Central Government under section 118(10) of the Act.

25. General Disclosures.

Your Directors state that no disclosure or reporting is required in respect of the following items as there were no transactions on these items during the year under review:

a. The Company has not issued any shares with differential rights and hence no information as per provisions of Section 43(a)(ii) of the Act read with Rule 4(4) of the Companies (Share Capital and Debenture) Rules, 2014 is furnished.

b. The Company has not issued any sweat equity shares during the year under review and hence no information as per provisions of Section 54(1) (d) of the Act read with Rule 8(13) of the Companies (Share Capital and Debenture) Rules, 2014 is furnished.

c. The Company has granted employee stock options as per provisions of Section 62(1)(b) of the Act read with Rule 12(9) of the Companies (Share Capital and Debentures) Rules, 2014, in the FY 21, the details whereof are as under:

Sr. No.	Particulars	
(a)	options granted;	388
(b)	options vested;	1,142
(c)	options exercised;	0
(d)	the total number of shares arising as a result of exercise of option;	0
(e)	options lapsed;	287

(f)	the exercise price;	10
(g)	variation of terms of options;	N.A.
(h)	money realized by exercise of options;	0
(i)	total number of options in force;	1,897
(j)	Employee wise details option granted to	
	(i) key managerial personnel;	Nil
	(ii) any other employee who receives a grant of options in any one year of option amounting to five percent or more of options granted during that year.	For FY21, none of the employees of the Company have been granted options amounting to 5% (five percent) or more of options granted during that year.
	(iii) identified employees who were granted option, during any one year, equal to or exceeding one percent of the issued capital (excluding outstanding warrants and conversions) of the company at the time of grant;	For FY 21, none of the identified employees were granted option, equal to or exceeding 1% (one percent) of the issued capital (excluding outstanding warrants and conversions) of the Company at the time of grant.

ca The Company has voluntarily adopted and implemented employees' compensation scheme called 'Licious HSP' to provide an incentive to attract, retain and reward employees performing services for the Company and by motivating such persons to contribute to the growth and profitability of the Company. Under Licious HSP, 1,20,00,000 (One Crore Twenty Lakhs) units representing 400 (Four Hundred) equity shares of the Company having face value of INR 10 (Indian Rupees Ten only) shall be issued by the Company to the eligible employees as stated in the said Licious HSP. The unit holders shall not be entitled to any shares in the Company but only will be entitled to receive such value on exercise of his/her units as stated in their respective letter of grants. The following are the details of units under the Licious HSP'.

d. During the year under review, there were no instances of non-exercising of voting rights in respect of shares purchased directly by employees under a scheme pursuant to Section 67(3) of the Act read with Rule 16(4) of Companies (Share Capital and Debentures) Rules, 2014 is furnished.

26. Green initiatives.

Electronic copies of the Annual Report 2020-2021 and the Notice of the 6th Annual General Meeting are sent to all members whose email addresses are registered with the Company. For members who have not registered their email addresses, physical copies are sent in the permitted mode.

27. Acknowledgements.

The Directors wish to place on record their sense of appreciation for the devoted services rendered by employees at all levels. We thank our bankers, customers, government, investors, statutory bodies and vendors, for their continued support during the year.

For and on behalf of the Board Delightful Gourmet Private Limited	
Sd/- Name Abhay Kumar Hanjura Designation Director	Sd/- Name Vivek Gupta Designation Director DIN 02242466

DIN 07107975 Address C-1504 , Brigade Meadows (Clover), Kanakapura Road Bangalore South, Udaypura Bengaluru 560082 Karnataka India.	Address B 306, I Life Apartment Devarabisanahalli Bangalore 560103 Karnataka India.
Date August 18, 2021 Place Bangalore	Date August 18, 2021 Place Bangalore

ANNEXURE 1

FORM NO. AOC - 2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Companies Act, 2013 and Rule 8(2) of the Companies (Accounts) Rules, 2014).

Form for disclosure of particulars of contracts/arrangements entered into by the Company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including certain arm's length transaction under third proviso thereto.

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

Sl. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	Not Applicable
b)	Nature of contracts/arrangements/transaction	
c)	Duration of the contracts/arrangements/transaction	
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	
e)	Justification for entering into such contracts or arrangements or transactions'	
f)	Date of approval by the Board	
g)	Amount paid as advances, if any	
h)	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	

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

I. Intelligent Retail Private Limited.

Sl.		
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No.	Particulars	Details
a)	Name(s) of the related party & nature of relationship	<p>Name: Intelligent Retail Private Limited (brand name - 'Ripplr')</p> <p>Nature of Relationship:</p> <p>a) Mr. Vivek Gupta, Promoter Director of the Company is an Independent Director and member (holding 3.68%); and</p> <p>b) Mr. Abhay Hanjura, Promoter Director of the Company is a member (holding 0.82%).</p>
b)	Nature of contracts / arrangements/ transaction	Service Agreements dated 01.08.2019 ("Agreement").
c)	Duration of the contracts / arrangements / transaction	36 months (01.08.2019 to 31.07.2022)
d)	Salient terms of the contracts or arrangements or transaction including the value, if any.	<p>- To provide closed vehicles with tropicool/ other Company approved chillers with battery setup on rental basis for the intra-city transportation of finished goods of the Company from processing center/ warehouse to retail outlets. and sell of goods and services.</p> <p>- To deliver the goods at the distribution centres of the Company in the destination city (more specifically described in Schedule 1 of the Agreement).</p>
e)	Date of approval by the Board	26.11.2019
f)	Amount paid as advances, if any	NIL

II. Glamyo Technologies Private Limited

Sl. No.	Particulars	Details
a)	Name(s) of the related party & nature of relationship	<p>Name :Glamyo Technologies Private Limited ("Glamyo").</p> <p>Nature of Relationship:</p> <p>Mr. Abhay Hanjura and Mr. Vivek Gupta, Directors of the Company are angel investors in Glamyo.</p>
b)	Nature of contracts / arrangements/ transaction	Agreement dated 24.04.2020 ("Agreement").
c)	Duration of the contracts / arrangements / transaction	As mentioned in the Agreement.
d)	Salient terms of the contracts or arrangements or transaction including the value, if any.	To seek doctor consultation, for pro-active checkups and conduct COVID-19 tests.

e)	Date of approval by the Board	17.07.2020
f)	Amount paid as advances, if any	As mentioned in the Agreement.

III. Securens Systems Private Limited

Sl. No.	Particulars	Details
a)	Name(s) of the related party & nature of relationship	Name: Securens Systems Private Limited ("Securens") Nature of Relationship: Mr. Nikhil Khattau, Non-executive Nominee Director of the Company is also a Director in Securens.
b)	Nature of contracts / arrangements/ transaction	Agreement dated 28.09.2017 ("Agreement").
c)	Duration of the contracts / arrangements / transaction	As mentioned in the Agreement.
d)	Salient terms of the contracts or arrangements or transaction including the value, if any.	Services as mentioned in the Agreement.
e)	Date of approval by the Board	N.A.
f)	Amount paid as advances, if any	As mentioned in the Agreement.

IV. Customer Insight 360 Technologies Private Limited

Sl. No.	Particulars	Details
a)	Name(s) of the related party & nature of relationship	Name: Customer Insight 360 Technologies Private Limited ("Insight 360") Nature of Relationship: Mr. Benedict Jerome Mathias, Non-executive Nominee Director of the Company is also a Director in Insight 360.
b)	Nature of contracts / arrangements/ transaction	Agreement dated 11.05.2017 ("Agreement").
c)	Duration of the contracts / arrangements / transaction	As mentioned in the Agreement.
d)	Salient terms of the contracts or arrangements or transaction including the value, if any.	Software Services

e)	Date of approval by the Board	N.A.
f)	Amount paid as advances, if any	As mentioned in the Agreement.

V. Imagine Marketing Private Limited

Sl. No.	Particulars	Details
a)	Name(s) of the related party & nature of relationship	Name: Imagine Marketing Private Limited ("Imagine") Nature of Relationship: Mr. Kanwaljit Singh, Director of the Company is also a Director in Imagine.
b)	Nature of contracts / arrangements/ transaction	PO dated 27.07. 2020
c)	Duration of the contracts / arrangements / transaction	As mentioned in the PO.
d)	Salient terms of the contracts or arrangements or transaction including the value, if any.	Staff welfare - Purchase of boat airdopes.
e)	Date of approval by the Board	N.A
f)	Amount paid as advances, if any	As mentioned in the PO.

For and on behalf of the Board Delightful Gourmet Private Limited	
Sd/- Name Abhay Kumar Hanjura Designation Director DIN 07107975 Address C-1504 , Brigade Meadows (Clover), Kanakapura Road Bangalore South, Udaypura Bengaluru 560082 Karnataka India.	Sd/- Name Vivek Gupta Designation Director DIN 02242466 Address B 306, I Life Apartment Devarabisanahalli Bangalore 560103 Karnataka India.
Date August 18, 2021 Place Bangalore	Date August 18, 2021 Place Bangalore

Textual information (2)

Description of state of companies affair

During the year under review, the Company's revenue from operations has increased from INR 1,318.20 (Indian Rupees One Thousand Three-Hundred and Eighteen Point Two Zero Million only) to INR 4,202.57 (Indian Rupees Four Thousand Two-Hundred and Two Point Five Seven Million only) in current year. The net loss after tax of the current accounting year is INR 3,697.99 (Indian Rupees Three Thousand Six Hundred and Ninety-Seven Point Nine Nine Million only). The Management is continuously taking efforts to increase the revenue and also to reduce expenses to have profitable track record.

Textual information (3)

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

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

Textual information (4)

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

The Company has not given any loans or provided guarantees or made investments during the FY 21 as applicable under section 186 of the Act.

However, the Company has given an interest-free loan of INR 12,04,84,580 (Twelve Crores Four Lakhs Eighty-Four Thousand Five Hundred and Eighty only) to the Licious Employee Welfare Trust for the purpose of implementing employees' compensation scheme viz. 'Licious HSP'. Further the Company has made investments during the FY 21, details of which are provided in Note No. 30 (B) to the financial statements.

Textual information (5)

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

All the related party transactions entered during the FY 21 were in the ordinary course of business and on arm's length basis. 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 Act including certain arm's length transactions under third proviso thereto in Form AOC. 2, is enclosed herewith as Annexure 1.

Further, the details of related party transactions as per the relevant accounting standards are prescribed in Note No. 29 to the financial statements.

Textual information (6)

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

In accordance with sections 92(3) and 134(3)(a) of the Act, read with rules framed thereunder, a copy of Annual Return can be accessed at the Company's website at www.licious.com.

Textual information (7)

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

The Board perceives the following risks to the business of the Company:

- The Company, like any other entity engaged in supply chain, delivery services to neighbourhood sellers, franchises, online ordering platforms and e-commerce relies on systems including information technology systems to manage its business and their failure could adversely affect the Company's operations.

- The Board does not foresee any risks that are exclusively associated with the Company. However, demand can be adversely affected by a shift in consumer preferences.

- Changing laws, rules, regulations and legal uncertainties in India may adversely affect the Company's business and financial performance. There can be no assurance that the relevant Governmental authorities will not implement new regulations which may require the Company to obtain various approvals and licenses from the Government and other regulatory bodies or impose onerous requirements and conditions on its operations. However, the Company will engage services of competent professionals who have requisite experience and expertise to deal with any new regulations.

- A slowdown in economic growth in India and other political and severe socio-economic crisis factors may adversely affect the Company's business. The Company does not envisage any slowdown in the economic growth of the Country.

- Avian influenza, bird flu and other infectious animal diseases can severely compromise meat production and supply chain.

- Terrorist attacks, civil disturbances, regional conflicts and other acts of violence in India and abroad may disrupt or otherwise adversely affect the Indian economy, and the Company's business may also be affected by such happenings, as the Company has no control over such happenings. However, the management of the Company will take steps to safeguard itself from any loss of business due to such happenings including where appropriate taking insurance.

- The Company's success depends in large part upon its management and key managerial personnel and its ability to attract, train and retain such persons.

- Except for industry related risk factors apparently known, the Company is not in a position to specify or quantify the financial or other risks mentioned herein.

Textual information (8)

Disclosure of financial summary or highlights [Text Block]

Financial summary or highlights of the Company.

		(Amount in INR in Millions)
Particulars	Financial Year ended March 31, 2021	Financial Year ended March 31, 2020
Total Income	4,352.41	1,380.05
Less: Expenditure (before depreciation, interest and tax)	6,236.99	2,692.72
Net Loss for the year (before depreciation, interest and tax)	(1,884.58)	(1,312.67)
Less: Depreciation	149.99	98.43
Less: Interest	78.17	47.04
Net Profit/ Loss for the year (before tax)	(2,112.74)	(1,458.14)
Less: Provision for Tax	0	0
Less: Exceptional Item	1,585.41	5.18
Add/ (Less): - Other comprehensive income/loss	0.16	1.86
Net Profit/ Loss after Tax for the year	(3,697.99)	(1,461.46)
Profit & Loss brought forward	(7,747.54)	(6,286.08)
General Reserve	10,017.23	10,013.03
Profit & Loss carry forward	(11,445.53)	(7,747.54)

The financial statements of the Company for FY 21 have been prepared in accordance with Indian Accounting Standards (Ind AS) notified

under The Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and presentation requirements of Division II of Schedule III to the Companies Act, 2013 ("Act"), (Ind AS compliant Schedule III), as applicable to the financial statement.

Textual information (9)

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

There was no change in the composition of Board of Directors during the FY 21. Further the Company was not required to appoint any key managerial personnel or an Independent Director during the period under review.

After the closure of FY 21, Mr. Yohei Maruyama Director of the Company stepped down from the Board w.e.f. July 09, 2021. The Board wishes to place on record its deep sense of appreciation for the valuable contributions made by him to the Board and the Company during his tenure as Director of the Company.

Further, after the closure of FY 21, Mr. Sridhar Sankararaman, was appointed as Non-Executive Nominee Director (Nominee of Multiples Private Equity Fund III) w.e.f. June 28, 2021 and Mr. Ved Prakash Kalanoria and Mr. Vishesh Shrivastav as Non-Executive Nominee Directors of the Company (Nominees of MacRitchie Investments Pte Ltd w.e.f. August 16, 2021).

Textual information (10)

Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [Text Block]

The Company has no subsidiary / joint ventures / associate companies.

Further, on January 21, 2021 the Board of the Company had passed a resolution for incorporation of a foreign subsidiary in Singapore, in the name and style of 'Delightful Gourmet Pte Ltd' or 'Licious Pte Ltd'. However, subsequently the management of the Company has deferred the said decision.

Textual information (11)

Details relating to deposits covered under chapter v of companies act [Text Block]

The Company has not accepted any deposits, falling within the purview of Chapter V of the Act and rules framed thereunder and as such, no amount on account of principal or interest on deposits was outstanding as on the date of the balance sheet.

Textual information (12)

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

The Company has devised appropriate systems and framework for adequate internal financial controls with reference to financial statements commensurate with the size, scale and complexity of its operations.

During the year, controls were tested and no reportable material weakness in design and operation were observed.

Textual information (13)

Disclosure regarding issue of sweat equity shares [Text Block]

The Company has not issued any sweat equity shares during the year under review and hence no information as per provisions of Section 54(1) (d) of the Act read with Rule 8(13) of the Companies (Share Capital and Debenture) Rules, 2014 is furnished.

Textual information (14)

Disclosure of voting rights not exercised directly by employees [Text Block]

During the year under review, there were no instances of non-exercising of voting rights in respect of shares purchased directly by employees under a scheme pursuant to Section 67(3) of the Act read with Rule 16(4) of Companies (Share Capital and Debentures) Rules, 2014 is furnished.

Textual information (15)

Disclosure of equity shares with differential rights [Text Block]

The Company has not issued any shares with differential rights and hence no information as per provisions of Section 43(a)(ii) of the Act read with Rule 4(4) of the Companies (Share Capital and Debenture) Rules, 2014 is furnished.

Textual information (16)

Disclosures relating to employee stock option scheme explanatory [Text Block]

The Company has granted employee stock options as per provisions of Section 62(1)(b) of the Act read with Rule 12(9) of the Companies (Share Capital and Debentures) Rules, 2014, in the FY 21, the details whereof are as under:

Sr. No.	Particulars	
(a)	options granted;	388
(b)	options vested;	1,142
(c)	options exercised;	0
(d)	the total number of shares arising as a result of exercise of option;	0
(e)	options lapsed;	287
(f)	the exercise price;	10
(g)	variation of terms of options;	N.A.
(h)	money realized by exercise of options;	0
(i)	total number of options in force;	1,897
(j)	Employee wise details option granted to	
	(i) key managerial personnel;	Nil
	(ii) any other employee who receives a grant of options in any one year of option amounting to five percent or more of options granted during that year.	For FY21, none of the employees of the Company have been granted options amounting to 5% (five percent) or more of options granted during that year.
	(iii) identified employees who were granted option, during any one year, equal to or exceeding one percent of the issued capital (excluding outstanding warrants and conversions) of the company at the time of grant;	For FY 21, none of the identified employees were granted option, equal to or exceeding 1% (one percent) of the issued capital (excluding outstanding warrants and conversions) of the Company at the time of grant.

ca The Company has voluntarily adopted and implemented employees' compensation scheme called 'Licious HSP' to provide an incentive to attract, retain and reward employees performing services for the Company and by motivating such persons to contribute to the growth and profitability of the Company. Under Licious HSP, 1,20,00,000 (One Crore Twenty Lakhs) units representing 400 (Four Hundred) equity shares of the Company having face value of INR 10 (Indian Rupees Ten only) shall be issued by the Company to the eligible employees as stated in the said Licious HSP. The unit holders shall not be entitled to any shares in the Company but only will be entitled to receive such value on exercise of his/her units as stated in their respective letter of grants. The following are the details of units under the Licious HSP'.

[700500] Disclosures - Signatories of financial statements

Details of directors signing financial statements [Table]

..(1)

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

Directors signing financial statements [Axis]	Sign1	Sign2
	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	ABHAY	VIVEK
Middle name of director	KUMAR	
Last name of director	HANJURA	GUPTA
Designation of director	Director	Director
Director identification number of director	07107975	02242466
Date of signing of financial statements by director	18/08/2021	18/08/2021

[700400] Disclosures - Auditors report**Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table]****..(1)**

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

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Auditor's unfavourable remark [Member]	Clause not applicable [Member]
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	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	As per below		
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 (17) [See below]		
Disclosure relating to title deeds of immovable properties			Textual information (18) [See below]
Disclosure in auditors report relating to inventories	Textual information (19) [See below]		
Disclosure in auditors report relating to loans			Textual information (20) [See below]
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013			Textual information (21) [See below]
Disclosure in auditors report relating to deposits accepted			Textual information (22) [See below]
Disclosure in auditors report relating to maintenance of cost records			The Central Government of India has not prescribed the maintenance of cost records under Section 148 (1) of the Act, in respect of sales made by the Company.
Disclosure in auditors report relating to statutory dues [TextBlock]	As per below		
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]		Textual information (23) [See below]	
Disclosure relating to disputed statutory dues [TextBlock]	Textual information (24) [See below]		
Disclosure in auditors report relating to default in repayment of financial dues		Textual information (25) [See below]	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised			Textual information (26) [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	According to the information and explanations given to us, no material fraud on the Company by its officers and employees or material fraud by the Company has been noticed or reported during the year.		
Disclosure in auditors report relating to managerial remuneration			Textual information (27) [See below]
Disclosure in auditors report relating to Nidhi Company			Textual information (28) [See below]
Disclosure in auditors report relating to transactions with related parties	Textual information (29) [See below]		

Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	Textual information (30) [See below]		
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him			Textual information (31) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934			The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, paragraph 3 (xvi) of the Order is not applicable.

Details regarding auditors [Table]

..(1)

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

Auditors [Axis]	Auditors
	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 & Associates LLP
Name of auditor signing report	SANDEEP KUKREJA
Firms registration number of audit firm	116231W/W-100024
Membership number of auditor	220411
Address of auditors	Embassy Golf Links Business Park, Pebble Beach, B Block, 3rd Floor, Off Intermediate Ring Road, Bangaluru-560071 India
Permanent account number of auditor or auditor's firm	AADFB6889R
SRN of form ADT-1	G34057976
Date of signing audit report by auditors	20/08/2021
Date of signing of balance sheet by auditors	20/08/2021

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

	01/04/2020 to 31/03/2021
Disclosure in auditor's report explanatory [TextBlock]	Textual information (32) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (17)**Disclosure relating to physical verification and material discrepancies of fixed assets**

The Company has a regular programme of physical verification of its fixed assets by which all fixed assets are physically verified in a phased manner over a period of three years. In our opinion, the periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. During the current year, certain fixed assets were verified due to the ongoing pandemic situation and no material discrepancies were noticed on such verification. The Company intends to complete the balance physical verifications of assets during the next year.

Textual information (18)**Disclosure relating to title deeds of immovable properties**

In our opinion and according to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company does not hold any immovable property. Accordingly, paragraph 3 (i) (c) of the Order is not applicable.

Textual information (19)

Disclosure in auditors report relating to inventories

The inventory has 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 book records were not material.

Textual information (20)

Disclosure in auditors report relating to loans

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

Textual information (21)

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

According to the information and explanations given to us, there are no loans, investments, guarantees and security given in respect of which provisions of Section 185 and 186 of the Act are applicable. Accordingly, the provisions of clause 3(iv) of the Order are not applicable to the Company.

Textual information (22)

Disclosure in auditors report relating to deposits accepted

According to the information and explanations given to us, the Company has not accepted any deposits from the public within the meaning the directives issued by the Reserve Bank of India, provisions of Section 73 to 76 of the Act, any other relevant provisions of the Act and the relevant rules framed thereunder.

Textual information (23)

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

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 and other material statutory dues have generally been regularly deposited during the year by the Company with the appropriate authorities though there has been delays in few cases. Further, there are regular delays in deposit of provident fund in relation to the employees where the Universal Account Number (UAN) is not currently available. As explained to us, the Company did not have any dues on account of sales tax, service tax, duty of custom, duty of excise and cess during the year.

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 which were in arrears as at 31 March 2021 for a period of more than six months from the date they became payable except the following:

Nature of the dues	Amount (Rs.)	Period to which the amount relates	Due dates	Date of payment
Provident Fund	1,638,951	February 2018 to August 2020	various	Rs. 485,720 paid in August 2021

Textual information (24)

Disclosure relating to disputed statutory dues [Text Block]

According to the information and explanations given to us and based on our examination of the records of the Company, there are no dues in respect of income tax, sales tax, service tax, goods and services tax, duty of customs, duty of excise and value added tax which have not been deposited with the appropriate authorities on account of any dispute.

Textual information (25)

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

In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of loans or borrowings to a financial institution during the year, except as explained in the table below. (As mentioned in textblock) The Company did not have any outstanding loans or borrowings from government or any bank and there are no dues to debenture holders during the year.

Textual information (26)

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

According to the information and explanations given to us and based on examination of the records of the Company, the term loans obtained during the year were applied for the purpose for which they were obtained. The Company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year.

Textual information (27)

Disclosure in auditors report relating to managerial remuneration

The Company is a private limited company under the definition of the Act, hence the provisions of Section 197 read with Schedule V to the Act is not applicable to the Company. Accordingly, paragraph 3 (xi) of the Order is not applicable to the Company.

Textual information (28)

Disclosure in auditors report relating to Nidhi Company

According to the information and explanations given to us and in our opinion, the Company is not a Nidhi Company as prescribed under Section 406 of the Act. Accordingly, paragraph 3(xii) of the Order is not applicable to the Company.

Textual information (29)

Disclosure in auditors report relating to transactions with related parties

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 details of such transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards. The Company is a private limited company under the definition of the Act, hence the provisions of Section 177 to the Act is not applicable to the Company.

Textual information (30)

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

According to the information and explanations given to us and based on our examination of the records of the Company, the Company has complied with the provisions of Section 42 of the Act in respect of private placement of shares issued during the year. Further, according to the information and explanations given to us and based on our examination of the records of the Company, we report that the amounts raised have been used for the purpose for which the funds were raised. 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 allotment of fully or partly convertible debentures during the year.

Textual information (31)

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

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 any non-cash transactions with directors or persons connected with him under the provisions of Section 192 of the Act. Accordingly, paragraph 3 (xv) of the Order is not applicable.

Textual information (32)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITORS' REPORT

To the Members of Delightful Gourmet Private Limited

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the standalone financial statements of Delightful Gourmet Private Limited ("the Company"), which comprise the standalone balance sheet as at 31 March 2021, and the standalone statement of profit and loss (including other comprehensive income), standalone statement of changes in equity and standalone statement of cash flows for the year then ended, and notes to the standalone financial statements, including a summary of the significant accounting policies and other explanatory information (herein after referred to as "standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("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 other comprehensive income, changes in equity 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 Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the Standalone 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 Directors' report, but does not include the financial statements and our auditors' report thereon.

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

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

Management's and Board of Directors' Responsibility for the Standalone 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 standalone financial statements that give a true and fair view of the state of affairs, profit/loss and other comprehensive income, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act. 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, 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 Standalone Financial Statements

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

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

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

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

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

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditors' 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.

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

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c) The standalone balance sheet, the standalone statement of profit and loss (including other comprehensive income), the standalone

statement of changes in equity and the standalone statement of cash flows dealt with by this Report are in agreement with the books of account.

d) In our opinion, the aforesaid standalone financial statements comply with the Ind AS specified under Section 133 of the Act.

e) 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.

f) 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".

(B) With respect to the other matters to be included in the Auditors' 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:

i. The Company has disclosed the impact of pending litigations as at 31 March 2021 on its financial position in its standalone financial statements - Refer Note 32 to the standalone financial statements.

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

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

iv. The disclosures in the standalone financial statements 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.

(C) With respect to the matter to be included in the Auditors' Report under Section 197(16):

The Company is a Private Limited Company under the definition of the Act, hence the provisions of Section 197 (read with Schedule V) to the Act is not applicable to the Company.

For B S R & Associates LLP
Chartered Accountants
ICAI Firm Registration Number: 116231W/W-100024

Sandeep Kukreja
Partner
Membership Number: 220411
UDIN Number: 21220411AAAAAH9460

Place: Bengaluru
Date: 20 August 2021

Annexure A to the Independent Auditors ' Report

With reference to the Annexure A referred to in paragraph 1 in Report on Other Legal and Regulatory Requirements of the Independent Auditor's Report to the Members of the Company on the Standalone 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.

(b) The Company has a regular programme of physical verification of its fixed assets by which all fixed assets are physically verified in a phased manner over a period of three years. In our opinion, the periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets.

During the current year, certain fixed assets were verified due to the ongoing pandemic situation and no material discrepancies were noticed on such verification. The Company intends to complete the balance physical verifications of assets during the next year.

(c) In our opinion and according to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company does not hold any immovable property. Accordingly, paragraph 3 (i) (c) of the Order is not applicable.

(ii) The inventory has 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 book records were not material.

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

(iv) According to the information and explanations given to us, there are no loans, investments, guarantees and security given in respect of which provisions of Section 185 and 186 of the Act are applicable. Accordingly, the provisions of clause 3(iv) of the Order are not applicable to the Company.

(v) According to the information and explanations given to us, the Company has not accepted any deposits from the public within the meaning the directives issued by the Reserve Bank of India, provisions of Section 73 to 76 of the Act, any other relevant provisions of the Act and the relevant rules framed thereunder.

(vi) The Central Government of India has not prescribed the maintenance of cost records under Section 148 (1) of the Act, in respect of sales made by the Company.

(vii) (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 and other material statutory dues have generally been regularly deposited during the year by the Company with the appropriate authorities though there has been delays in few cases. Further, there are regular delays in deposit of provident fund in relation to the employees where the Universal Account Number (UAN) is not currently available. As explained to us, the Company did not have any dues on account of sales tax, service tax, duty of custom, duty of excise and cess during the year.

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 which were in arrears as at 31 March 2021 for a period of more than six months from the date they became payable except the following:

Nature of the dues	Amount (Rs.)	Period to which the amount relates	Due dates	Date of payment
Provident Fund	1,638,951	February 2018 to August 2020	various	Rs. 485,720 paid in August 2021

(b) According to the information and explanations given to us and based on our examination of the records of the Company, there are no dues in respect of income tax, sales tax, service tax, goods and services tax, duty of customs, duty of excise and value added tax which have not been deposited with the appropriate authorities on account of any dispute.

(viii) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of loans or borrowings to a financial institution during the year, except as explained in the table below. The Company did not have any outstanding loans or borrowings from government or any bank and there are no dues to debenture holders during the year.

Particulars	Amount of default (Rs.)	Period of default	Period to which the amount relates
Innoven Capital India Private Limited	4,375,484	1 day	April 2020
Innoven Capital India Private Limited	4,132,926	2 days	October 2020

(ix) According to the information and explanations given to us and based on examination of the records of the Company, the term loans obtained during the year were applied for the purpose for which they were obtained. The Company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year.

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

(xi) The Company is a private limited company under the definition of the Act, hence the provisions of Section 197 read with Schedule V to the Act is not applicable to the Company. Accordingly, paragraph 3 (xi) of the Order is not applicable to the Company.

(xii) According to the information and explanations given to us and in our opinion, the Company is not a Nidhi Company as prescribed under Section 406 of the Act. Accordingly, paragraph 3(xii) of the Order is not applicable to the Company.

(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 details of such transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards. The Company is a private limited company under the definition of the Act, hence the provisions of Section 177 to the Act is not applicable to the Company.

(xiv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has complied with the provisions of Section 42 of the Act in respect of private placement of shares issued during the year. Further, according to the information and explanations given to us and based on our examination of the records of the Company, we report that the amounts raised have been used for the purpose for which the funds were raised.

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 allotment of fully or partly convertible debentures during the year.

(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 any non-cash transactions with directors or persons connected with him under the provisions of Section 192 of the Act. Accordingly, paragraph 3 (xv) of the Order is not applicable.

(xvi) 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.

For B S R & Associates LLP
Chartered Accountants
ICAI Firm Registration Number: 116231W/W-100024

Sandeep Kukreja
Partner
Membership Number: 220411
UDIN Number: 21220411AAAAAH9460

Place: Bengaluru
Date: 20 August 2021

Annexure B to the Independent Auditors ' Report

Report on the internal financial controls with reference to the aforesaid standalone 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 Delightful Gourmet Private Limited ("the Company") as of 31 March 2021 in conjunction with our audit of the standalone 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 and Board of Directors' 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 control 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").

Auditors' 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 control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the standalone 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 Standalone 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 Standalone financial statements to future periods are subject to the risk that the internal financial controls with reference to standalone financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

For B S R & Associates LLP
Chartered Accountants
ICAI Firm Registration Number: 116231W/W-100024

Sandeep Kukreja
Partner
Membership Number: 220411
UDIN Number: 21220411AAAAAH9460

Place: Bengaluru
Date: 20 August 2021

[700700] Disclosures - Secretarial audit report

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

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

[110000] Balance sheet

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

	31/03/2021	31/03/2020	31/03/2019
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	635.41	379.53	221.83
Capital work-in-progress	16.8	11.01	
Investment property	0	0	
Goodwill	0	0	
Other intangible assets	(A) 412.63	275.99	102.28
Intangible assets under development	0	0	
Biological assets other than bearer plants	7.36	0	
Non-current financial assets [Abstract]			
Non-current investments	0	0	
Trade receivables, non-current	0	0	
Loans, non-current	0	0	
Other non-current financial assets	63.95	28.02	
Total non-current financial assets	63.95	28.02	
Other non-current assets	(B) 12.33	3.19	
Total non-current assets	1,148.48	697.74	
Current assets [Abstract]			
Inventories	117.4	26.01	
Current financial assets [Abstract]			
Current investments	155.37	0	
Trade receivables, current	71.51	4.17	
Cash and cash equivalents	7.32	2,390	
Bank balance other than cash and cash equivalents	(C) 1,296	880.35	
Loans, current	0	0	
Other current financial assets	62.28	16.67	
Total current financial assets	1,592.48	3,291.19	
Other current assets	155.71	59.75	
Total current assets	1,865.59	3,376.95	
Total assets	3,014.07	4,074.69	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	0.16	0.16	0.12
Other equity	(D) -1,281.41	2,359.81	
Total equity attributable to owners of parent	-1,281.25	2,359.97	
Non controlling interest	0	0	
Total equity	-1,281.25	2,359.97	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	3,074.08	1,083.52	
Other non-current financial liabilities	397.84	269.57	
Total non-current financial liabilities	3,471.92	1,353.09	
Provisions, non-current	42.28	11.37	
Total non-current liabilities	3,514.2	1,364.46	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	0	0	
Trade payables, current	(E) 155.55	118.09	
Other current financial liabilities	(F) 538.68	183.14	
Total current financial liabilities	694.23	301.23	
Other current liabilities	69.12	40.26	
Provisions, current	17.77	8.77	
Total current liabilities	781.12	350.26	
Total liabilities	4,295.32	1,714.72	

Total equity and liabilities	3,014.07	4,074.69	
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Footnotes

- (A) Including Right to Use Asset Rs. 409.72 Mn (P.Y Rs.273.56 Mn)
 (B) Includes Income tax assets (net) : Rs. 12.33 Mn (PY Rs. 3.19 Mn)
 (C) Deposits with original maturity for more than three and less than 12 months
 (D) Including Instruments entirely equity in nature Rs. 49.25 Mn (P.Y Rs 49.25 Mn)
 (E) Total outstanding dues to other than micro and small enterprises(Includes Rs. 1.58 million payable to related party)
 (F) Including Lease Liability Rs. 60.71 Mn (P.Y Rs. 33.10 Mn)

[210000] Statement of profit and loss

Earnings per share [Table]

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Statement of profit and loss [Abstract]				
Earnings per share [Abstract]				
Earnings per share [Line items]				
Basic earnings per share [Abstract]				
Basic earnings (loss) per share from continuing operations	[INR/shares] -2,34,730.95	[INR/shares] -1,11,414.23	[INR/shares] -2,34,730.95	[INR/shares] -1,11,414.23
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] -2,34,730.95	[INR/shares] -1,11,414.23	[INR/shares] -2,34,730.95	[INR/shares] -1,11,414.23
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] -2,34,730.95	[INR/shares] -1,11,414.23	[INR/shares] -2,34,730.95	[INR/shares] -1,11,414.23
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] -2,34,730.95	[INR/shares] -1,11,414.23	[INR/shares] -2,34,730.95	[INR/shares] -1,11,414.23

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	4,202.57	1,318.2
Other income	149.84	61.85
Total income	4,352.41	1,380.05
Expenses [Abstract]		
Cost of materials consumed	3,186.92	1,043.19
Purchases of stock-in-trade	0	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-8.79	0.7
Employee benefit expense	1,190.85	645.03
Finance costs	78.17	47.04
Depreciation, depletion and amortisation expense	149.99	98.43
Other expenses	1,868.01	1,003.8
Total expenses	6,465.15	2,838.19
Profit before exceptional items and tax	-2,112.74	-1,458.14
Exceptional items before tax	-1,585.41	-5.18
Total profit before tax	-3,698.15	-1,463.32
Tax expense [Abstract]		
Current tax	0	0
Deferred tax	0	0
Total tax expense	0	0
Total profit (loss) for period from continuing operations	-3,698.15	-1,463.32
Total profit (loss) for period	-3,698.15	-1,463.32
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	Yes	Yes
Other comprehensive income net of tax [Abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [Abstract]		
Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	0.16	1.86
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	0.16	1.86
Other comprehensive income that will be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will be reclassified to profit or loss, net of tax	0	0
Total other comprehensive income	0.16	1.86
Total comprehensive income	-3,697.99	-1,461.46
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Other comprehensive income before tax [Abstract]		
Total other comprehensive income	0.16	1.86
Total comprehensive income	-3,697.99	-1,461.46
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -2,34,730.95	[INR/shares] -1,11,414.23
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] -2,34,730.95	[INR/shares] -1,11,414.23
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -2,34,730.95	[INR/shares] -1,11,414.23
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] -2,34,730.95	[INR/shares] -1,11,414.23

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

..(1)

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

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-3,698.15	-1,463.32		-3,698.15
Changes in comprehensive income components	0.16	1.86		0.16
Total comprehensive income	-3,697.99	-1,461.46		-3,697.99
Other changes in equity [Abstract]				
Other additions to reserves	177.25	12,394.77		177.25
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted	0	19.67		0
Other deductions to reserves	120.48	2,126.7		120.48
Total deductions to reserves	120.48	2,146.37		120.48
Total other changes in equity	56.77	10,248.4		56.77
Total increase (decrease) in equity	-3,641.22	8,786.94		-3,641.22
Other equity at end of period	-1,281.41	2,359.81	-6,427.13	-1,281.41

Statement of changes in equity [Table]

..(2)

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

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Equity component of financial instrument [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-1,463.32		0	0
Changes in comprehensive income components	1.86		0	0
Total comprehensive income	-1,461.46		0	0
Other changes in equity [Abstract]				
Other additions to reserves	12,394.77		0	(A) 49.25
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted	19.67			
Other deductions to reserves	2,126.7			
Total deductions to reserves	2,146.37			
Total other changes in equity	10,248.4		0	49.25
Total increase (decrease) in equity	8,786.94		0	49.25
Other equity at end of period	2,359.81	-6,427.13	49.25	49.25

(A) Extinguishment of financial liability

Statement of changes in equity [Table]

..(3)

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

Components of equity [Axis]	Equity component of financial instrument [Member]	Reserves [Member]		
		01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		-3,698.15	-1,463.32	
Changes in comprehensive income components		0	0	
Total comprehensive income		-3,698.15	-1,463.32	
Other changes in equity [Abstract]				
Other additions to reserves		177.25	12,345.52	
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted		0	19.67	
Other deductions to reserves		120.48	2,126.7	
Total deductions to reserves		120.48	2,146.37	
Total other changes in equity		56.77	10,199.15	
Total increase (decrease) in equity		-3,641.38	8,735.83	
Other equity at end of period	0	-1,330.94	2,310.44	-6,425.39

Statement of changes in equity [Table]

..(4)

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

Components of equity [Axis]	Securities premium reserve [Member]			Capital redemption 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
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		0
Changes in comprehensive income components	0	0		0
Total comprehensive income	0	0		0
Other changes in equity [Abstract]				
Other additions to reserves	(A) 124.7	12,315.6		0
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted	0	(B) 19.67		
Other deductions to reserves	(C) 120.48	2,123.1		
Total deductions to reserves	120.48	2,142.77		
Total other changes in equity	4.22	10,172.83		0
Total increase (decrease) in equity	4.22	10,172.83		0
Other equity at end of period	10,017.23	10,013.01	-159.82	0.01

(A) Premium received on issue of equity Shares Rs. 124.70 Mn (PY - Rs.3.73 Mn),Premium on issue of preference shares - Series E Rs Nil (P.Y Rs 2,123.10 Mn) Premium on share reclassified to equity due to conversion of CCPS into equity shares Rs.Nil (PY - 709.92 Mn) and Reclassification from Financial liability of CCPS Rs. Nil (PY - Rs. 9,478.85 Mn)

(B) Cost of funding for issue of preference shares

(C) Premium on share reclassified as financial liability Rs. Nil (PY - Rs.2,123.10 Mn) and Impact of ESOP trust consideration Rs 120.48 Mn (P.Y Rs Nil)

Statement of changes in equity [Table]

..(5)

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

Components of equity [Axis]	Capital redemption reserves [Member]		Employee stock options outstanding [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0		0	0
Changes in comprehensive income components	0		0	0
Total comprehensive income	0		0	0
Other changes in equity [Abstract]				
Other additions to reserves	0		(A) 52.55	29.92
Deductions to reserves [Abstract]				
Other deductions to reserves			0	(B) 3.6
Total deductions to reserves			0	3.6
Total other changes in equity	0		52.55	26.32
Total increase (decrease) in equity	0		52.55	26.32
Other equity at end of period	0.01	0.01	97.63	45.08

(A) Compensation options granted during the period

(B) Options exercised during the year

Statement of changes in equity [Table]

..(6)

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

Components of equity [Axis]	Employee stock options outstanding [Member]	Retained earnings [Member]		
		01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		-3,698.15	-1,463.32	
Changes in comprehensive income components		0	0	
Total comprehensive income		-3,698.15	-1,463.32	
Other changes in equity [Abstract]				
Other additions to reserves		0	0	
Total other changes in equity		0	0	
Total increase (decrease) in equity		-3,698.15	-1,463.32	
Other equity at end of period	18.76	-11,445.81	-7,747.66	-6,284.34

Statement of changes in equity [Table]

..(7)

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

Components of equity [Axis]	Other retained earning [Member]			Other equity components [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-3,698.15	-1,463.32		0
Changes in comprehensive income components	0	0		0.16
Total comprehensive income	-3,698.15	-1,463.32		0.16
Other changes in equity [Abstract]				
Other additions to reserves	0	0		
Total other changes in equity	0	0		
Total increase (decrease) in equity	-3,698.15	-1,463.32		0.16
Other equity at end of period	-11,445.81	-7,747.66	-6,284.34	0.28

Statement of changes in equity [Table]

..(8)

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

Components of equity [Axis]	Other equity components [Member]		Other comprehensive income, others [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0		0	0
Changes in comprehensive income components	1.86		0.16	1.86
Total comprehensive income	1.86		0.16	1.86
Total increase (decrease) in equity	1.86		0.16	1.86
Other equity at end of period	0.12	-1.74	0.28	0.12

Statement of changes in equity [Table]

..(9)

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

Components of equity [Axis]	Other comprehensive income, others [Member]
	31/03/2019
Other equity [Abstract]	
Statement of changes in equity [Line items]	
Equity [Abstract]	
Other equity at end of period	-1.74

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

	01/04/2020 to 31/03/2021
Disclosure of notes on changes in equity [TextBlock]	Textual information (33) [See below]

Textual information (33)

Disclosure of notes on changes in equity [Text Block]

Other equity

	Rs in Millions
Securities premium 1	
As at March 31, 2019	(159.82)
Add : Premium on issue of equity shares - ESOP	3.73
Add : Premium on issue of preference shares - Series E	2,123.10
Less: Cost of funding for issue of preference shares- Series E	(19.67)
Less : Premium on share reclassified as financial liability	(2,123.10)
Add: Premium on extinguishment of financial liability on account of conversion of CCPS into equity	709.92
Add: Premium on extinguishment of financial liability	9,478.85
As at March 31, 2020	10,013.01
Add : Premium on issue of equity shares	124.70
Less: Impact of ESOP trust consideration	(120.48)
(A) As at March 31, 2021	10,017.23
Employee stock options outstanding 2	
As at March 31, 2019	18.76
Compensation options granted during the year	29.92

Less: Exercise of stock options	(3.60)
Less: Transfer to capital reserve on cancellation of ESOP	-
As at March 31, 2020	45.08
Add: Compensation options granted during the period	52.55
(B) As at March 31, 2021	97.63
Capital redemption reserve 3	
As at March 31, 2019	0.01
Add: Transferred during the year	-
As at March 31, 2020	0.01
Add: Transferred during the year	-
(C) As at March 31, 2021	0.01
Retained earnings 4	
As at March 31, 2019	(6,286.08)
Add: (loss)/ profit for the year	(1,463.32)
Add: Re-measurement gains / (losses) on defined benefit plans	1.86
As at March 31, 2020	(7,747.54)
Add: (loss)/ profit for the year	(3,698.15)
Add: Re-measurement gains / (losses) on defined benefit plans	0.16

(D) As at March 31, 2021	(11,445.53)
Total other equity (A+B+C+D)	
As at March 31, 2020	2,310.56
As at March 31, 2021	(1,330.66)

Nature of components of 'other equity'

1. Securities premium

Securities premium represents amounts received on issue of shares in excess of par value that has been classified as 'securities premium' net of utilization if any.

The securities premium is available for utilization in accordance with the provisions of Companies Act, 2013.

2. Employee stock option plan

The share options outstanding account is used to record the value of equity-settled share based payment transactions with employees.

3. Capital redemption reserve

During the financial year ended March 31, 2019, the Company has bought back 587 equity shares having nominal value of Rs 10 each at a premium of Rs 175,583.08 per share.

In accordance with the provisions of Section 69 of the Companies Act, 2013 an amount of Rs 5,870 which represents the nominal value of equity shares bought back has been transferred from securities premium to capital redemption reserve.

4. Retained earnings

The cumulative gain or loss arising from the operations which is retained by the company is recognized and accumulated under the heading of retained earnings.

At the end of the year/ period, the total profit/ loss for the year is transferred from statement of profit and loss to retained earnings.

[320000] Cash flow statement, indirect

Unless otherwise specified, all monetary values are in Millions of 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 tax	-3,698.15	-1,463.32	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	78.17	47.04	
Adjustments for decrease (increase) in inventories	-91.39	-12.19	
Adjustments for decrease (increase) in trade receivables, current	-66.96	-0.95	
Adjustments for decrease (increase) in other current assets	(A) -91.46	2.43	
Adjustments for other financial assets, current	-28.03	-10.09	
Adjustments for increase (decrease) in trade payables, current	37.46	59.78	
Adjustments for increase (decrease) in other current liabilities	-9.98	24.73	
Adjustments for depreciation and amortisation expense	149.99	98.43	
Adjustments for provisions, current	40.07	5.22	
Adjustments for other financial liabilities, current	175.42	24	
Adjustments for interest income	(B) 114.05	29.79	
Adjustments for share-based payments	72.93	29.92	
Adjustments for fair value losses (gains)	(C) 1,582.9	5.18	
Other adjustments for which cash effects are investing or financing cash flow	(D) -27.68	-30.47	
Other adjustments to reconcile profit (loss)	-5.19	0	
Other adjustments for non-cash items	(E) 0.38	0	
Total adjustments for reconcile profit (loss)	1,702.58	213.24	
Net cash flows from (used in) operations	-1,995.57	-1,250.08	
Income taxes paid (refund)	9.14	2.45	
Net cash flows from (used in) operating activities	-2,004.71	-1,252.53	
Cash flows from used in investing activities [Abstract]			
Other cash receipts from sales of equity or debt instruments of other entities	(F) 1,374.74	5,458.51	
Other cash payments to acquire equity or debt instruments of other entities	(G) 1,499.92	2,938	
Proceeds from sales of property, plant and equipment	(H) 0.25	0.03	
Purchase of property, plant and equipment	(I) 361.93	212.02	
Proceeds from sales of other long-term assets	(J) 4,244.93	3,351.41	
Purchase of other long-term assets	(K) 4,665.3	4,028.85	
Interest received	65.26	17.49	
Net cash flows from (used in) investing activities	-841.97	1,648.57	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing other equity instruments	0	(L) 2,114.23	
Proceeds from borrowings	(M) 596.94	0	
Repayments of borrowings	36	48	
Payments of lease liabilities	90.29	63.51	
Interest paid	25.31	9.04	
Net cash flows from (used in) financing activities	445.34	1,993.68	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-2,401.34	2,389.72	
Net increase (decrease) in cash and cash equivalents	-2,401.34	2,389.72	
Cash and cash equivalents cash flow statement at end of period	-11.34	2,390	0.28

Footnotes

- (A) (Increase) / decrease in other current assets Rs -84.10 Mn (P.Y Rs 2.43 Mn) and Increase in biological asset Rs -7.36 Mn (P.Y Rs Nil)
- (B) Interest income : Rs. 111.39 Mn (PY Rs. 27.95 Mn) & Notional income on unwinding of financial instruments : Rs. 2.66 Mn (PY Rs. 1.84 Mn)
- (C) Net gain on fair valuation of current investments Rs. -2.51 Mn (P.Y - Rs. Nil) and Fair value loss on financial liability measured at fair value Rs. 1,585.41 Mn (PY - Rs. 5.18 Mn)
- (D) Profit on sale of mutual fund investments
- (E) Provision for doubtful receivables
- (F) Proceeds from redemption of current investments in mutual funds
- (G) Purchase of current investments in mutual funds
- (H) Proceeds from sale of property, plant and equipment and intangibles
- (I) Purchase of property, plant and equipment including capital advances
- (J) Maturity of fixed deposits
- (K) Investment in fixed deposits
- (L) Proceeds from issue of preference shares
- (M) Loan from financial institution (net)

[610100] Notes - List of accounting policies

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

	01/04/2020 to 31/03/2021
Disclosure of significant accounting policies [TextBlock]	The accounting policies set out below have been applied consistently to the periods presented in the financial statements.
Description of accounting policy for biological assets other than bearer plants [TextBlock]	Textual information (34) [See below]
Description of accounting policy for cash flows [TextBlock]	Textual information (35) [See below]
Description of accounting policy for contingent liabilities and contingent assets [TextBlock]	Textual information (36) [See below]
Description of accounting policy for determining components of cash and cash equivalents [TextBlock]	Textual information (37) [See below]
Description of accounting policy for earnings per share [TextBlock]	Textual information (38) [See below]
Description of accounting policy for employee benefits [TextBlock]	Textual information (39) [See below]
Description of accounting policy for expenses [TextBlock]	Share issue expenses Share issue expenses eligible to be capitalized are adjusted with securities premium.
Description of accounting policy for fair value measurement [TextBlock]	Textual information (40) [See below]
Description of accounting policy for financial instruments [TextBlock]	Textual information (41) [See below]
Description of accounting policy for foreign currency translation [TextBlock]	Textual information (42) [See below]
Description of accounting policy for impairment of non-financial assets [TextBlock]	Textual information (43) [See below]
Description of accounting policy for income tax [TextBlock]	Textual information (44) [See below]
Description of accounting policy for intangible assets other than goodwill [TextBlock]	Textual information (45) [See below]
Description of accounting policy for leases [TextBlock]	Textual information (46) [See below]
Description of accounting policy for property, plant and equipment [TextBlock]	Textual information (47) [See below]
Description of accounting policy for provisions [TextBlock]	Textual information (48) [See below]
Description of accounting policy for recognition of revenue [TextBlock]	Textual information (49) [See below]
Description of accounting policy for share-based payment transactions [TextBlock]	Textual information (50) [See below]
Description of accounting policy for treasury shares [TextBlock]	Textual information (51) [See below]
Description of other accounting policies relevant to understanding of financial statements [TextBlock]	Textual information (52) [See below]

Textual information (34)

Description of accounting policy for biological assets other than bearer plants [Text Block]

Biological assets include hatching eggs, live commercial birds (Broiler) and live commercial animals (Goat). Biological assets are measured at cost less any accumulated depreciation and impairment losses. The initial recognition of biological assets is not at fair value less cost to sell because the quoted market prices or value are not available and alternative fair value measurements are determined to be clearly unreliable. Biological assets are primarily used for captive consumption, it is uncommon to be sold before the end of its useful life. Other references to market prices such as market prices for similar assets are also not available due to the uniqueness of the breed. Valuation based on a discounted cash flow method is considered to be unreliable given the uncertainty with respect to mortality rates and production. Consequently, the Biological assets are measured at cost, less depreciation and impairment losses.

(i) Hatching eggs are natured and used for captive consumption as Commercial chicks (Broilers), This process takes about 21 days for hatching.

(ii) Live commercial chicks (Broiler) are matured and used for captive consumption as raw material. This process takes about 35 days for growing.

(iii) Live commercial animals (Goats) are fattened and used for captive consumption as raw material. The process takes about 10 to 12 months.

Textual information (35)

Description of accounting policy for cash flows [Text Block]

Cash flows are reported using the indirect method, whereby profit for the period is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated.

Textual information (36)

Description of accounting policy for contingent liabilities and contingent assets [Text Block]

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

Textual information (37)

Description of accounting policy for determining components of cash and cash equivalents [Text Block]

Cash and cash equivalents in the balance sheet and for the purpose of cash flow statement comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value. Cash and cash equivalents consist of balances with bank which are unrestricted for withdrawal and use.

Textual information (38)

Description of accounting policy for earnings per share [Text Block]

Basic EPS is calculated by dividing the profit/ loss for the year attributable to equity shareholders of the Company by the weighted average number of equity shares outstanding during the year, excluding equity shares purchased by the Trust controlled by the Company and held as treasury shares. Partly paid equity shares are treated as a fraction of an equity share to the extent that they were entitled to participate in dividends relative to a fully paid equity share during the reporting period. The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue, bonus element in a rights issue, share split, and reverse share split (consolidation of shares) that have changed the number of equity shares outstanding, without a corresponding change in resources.

Diluted EPS is calculated by dividing the profit attributable to equity shareholders (after adjusting for interest on the convertible securities) by the weighted average number of equity shares outstanding during the year plus the weighted average number of equity shares that would be issued on conversion of all the dilutive potential equity shares into equity shares adjusted for treasury shares.

Potential equity shares are deemed to be dilutive only If their conversion to equity shares would decrease the net profit per share or increase the net loss per share. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been Issued at a later date. Dilutive potential equity shares are determined Independently for each period presented. The Company did not have any potentially dilutive securities in any of the year presented.

Textual information (39)

Description of accounting policy for employee benefits [Text Block]

Retirement benefit in the form of provident fund is a defined contribution scheme. The Company has no obligation, other than the contribution payable to the provident fund. The Company recognizes contribution payable to the provident fund scheme as an expense, when an employee renders the related service. If the contribution payable to the scheme for service received before the balance sheet date exceeds the contribution already paid, the deficit payable to the scheme is recognized as a liability after deducting the contribution already paid. If the contribution already paid exceeds the contribution due for services received before the balance sheet date, then excess is recognized as an asset to the extent that the pre-payment will lead to, for example, a reduction in future payment or a cash refund.

Gratuity liability is a defined benefit obligation and is provided on the basis of actuarial valuation, based on projected unit credit method at the balance sheet date, carried out by an independent actuary. Actuarial gains and losses comprise experience adjustments and the effect of changes in the actuarial assumptions and are recognized in full in the period in which they occur in the statement of profit and loss as an income or expense.

The cost of providing benefits under the defined benefit plan is determined using the projected unit credit method using actuarial valuation to be carried out at each balance sheet date.

Remeasurements, comprising of actuarial gains and losses, the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability and the return on plan assets (excluding amounts included in net interest on the net defined benefit liability), are recognized immediately in the balance sheet with a corresponding debit or credit to retained earnings through OCI in the period in which they occur. Remeasurements are not reclassified to profit or loss in subsequent periods.

Past service costs are recognized in the statement of profit and loss on the earlier of:

- The date of the plan amendment or curtailment, and
- The date that the Company recognizes related restructuring costs.

Net interest is calculated by applying the discount rate to the net defined benefit liability or asset. The Company recognizes the following changes in the net defined benefit obligation as an employee benefits expense in the statement of profit and loss:

- Service costs comprising current service costs, past-service costs, gains and losses on curtailments and non-routine settlements; and
- Interest expense and Income

Accumulated leaves are expected to be utilised within the next 12 months is treated as a short-term employee benefits.

The Company treats accumulated leave expected to be carried forward beyond twelve months, as long-term employee benefit for measurement purposes. Such long term and short term compensated absences are provided for based on the actuarial valuation using the projected unit credit method at the year-end. Actuarial gains/losses are immediately taken to the statement of profit and loss and are not deferred.

The Company measures the expected cost of such absences as the additional amount that it expects to pay as a result of the unused entitlement that has accumulated at the reporting date which an employee is entitled to be paid only on separation.

Textual information (40)

Description of accounting policy for fair value measurement [Text Block]

The Company measures financial instruments at fair value at each balance sheet date using valuation techniques.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

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

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

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1 Quoted (unadjusted) market prices in active markets for identical assets or liabilities.
- Level 2 Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.
- Level 3 Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

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

Textual information (41)

Description of accounting policy for financial instruments [Text Block]

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial assets and financial liabilities are recognized when the Company becomes a party to the contract embodying the related financial instruments. All financial assets, financial liabilities and financial guarantee contracts are initially measured at transaction cost and where such values are different from the fair value, at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit and loss) are added to or deducted from the fair value measured on initial recognition of financial asset or financial liability. Transaction costs directly attributable to the acquisition of financial assets and financial liabilities at fair value through profit and loss are immediately recognized in the Statement of profit and loss.

Effective interest method

The effective interest method is a method of calculating the amortized cost of a financial instrument and of allocating interest income or expense over the relevant period. The effective interest rate is the rate that exactly discounts future cash receipts or payments through the expected life of the financial instrument, or where appropriate, a shorter period.

(1) Financial assets

Financial assets at amortized cost

Financial assets are subsequently measured at amortized cost if these financial assets are held within a business model whose objective is to hold these assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets measured at fair value

Financial assets are measured at fair value through other comprehensive income if these financial assets are held within a business model whose objective is to hold these assets in order to collect contractual cash flows or to sell these financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial asset not measured at amortized cost or at fair value through other comprehensive income is carried at fair value through the statement of profit and loss. For financial assets maturing within one year from the balance sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

Impairment of financial assets

Loss allowance for expected credit losses is recognized for financial assets measured at amortized cost and fair value through the statement of profit and loss.

De-recognition of financial assets

The Company de-recognizes a financial asset only when the contractual rights to the cash flows from the financial asset expire, or it transfers the financial asset and the transfer qualifies for de-recognition under Ind AS 109.

If the Company neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the Company recognizes its retained interest in the assets and an associated liability for amounts it may have to pay.

If the Company retains substantially all the risks and rewards of ownership of a transferred financial asset, the Company continues to recognize the financial asset and also recognizes a collateralized borrowing for the proceeds received.

On de-recognition of a financial asset in its entirety, the difference between the carrying amount measured at the date of de-recognition and the consideration received is recognized in statement of profit or loss.

(2) Financial liabilities and equity instruments

Classification as debt or equity

Financial liabilities and equity instruments issued by the Company are classified according to the substance of the contractual arrangements entered into and the definitions of a financial liability and an equity instrument.

Equity Instruments

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

Financial Liabilities

a) Recognition and initial measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss or amortized cost. All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

b) Subsequent measurement

(i) Financial liabilities at amortized cost: After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortized cost using the Effective Interest Rate (EIR) method. Gains and losses are recognized in the statement of profit and loss when the liabilities are derecognized as well as through the EIR amortization process. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included as finance costs in the statement of profit and loss.

(ii) Financial liabilities at fair value through profit or loss: These include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. Gains or losses on liabilities held for trading are recognized in the statement of profit and loss.

c) Derecognition

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

d) Offsetting

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

Textual information (42)

Description of accounting policy for foreign currency translation [Text Block]

The Company determines the functional currency on the basis of primary economic environment in which entity operates. The functional currency of the Company is Indian Rupee (Rs).

Transactions and balances

Transactions in foreign currencies are initially recorded by the Company using spot rates on the date the transaction first qualifies for recognition.

Monetary assets and liabilities denominated in foreign currencies are translated into the relevant functional currency at exchange rates at the reporting date. Exchange difference arising on settlement or translation of monetary items are recognized in the statement of profit and loss.

Non-monetary items, which are measured in terms of historical cost denominated in a foreign currency, are reported using the exchange rate at the date of the transaction. Non-monetary items, which are measured at fair value or other similar valuation denominated in a foreign currency, are translated using the exchange rate at the date when fair value was determined.

Textual information (43)

Description of accounting policy for impairment of non-financial assets [Text Block]

As at the end of each accounting year, the Company reviews the carrying amounts of its non-financial assets to determine whether there is any indication that those assets have suffered an impairment loss. If such indication exists, the said assets are tested for impairment so as to determine the impairment loss, if any.

Impairment loss is recognized when the carrying amount of an asset exceeds its recoverable amount. Recoverable amount is determined:

(i) in the case of an individual asset, at the higher of the fair value less costs of disposal and the value in use; and

(ii) in the case of a cash generating unit (a group of assets that generates identified, independent cash flows), at the higher of the cash generating unit's fair value less costs of disposal and the value in use.

(The amount of value in use is determined as the present value of estimated future cash flows from the continuing use of an asset and from its disposal at the end of its useful life. For this purpose, the discount rate (pre-tax) is determined based on the weighted average cost of capital of the company suitably adjusted for risks specified to the estimated cash flows of the asset).

For this purpose, a cash generating unit is ascertained as the smallest identifiable group of assets that generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

If recoverable amount of an asset (or cash generating unit) is estimated to be less than its carrying amount, such deficit is recognized immediately in the Statement of Profit and Loss as impairment loss and the carrying amount of the asset (or cash generating unit) is reduced to its recoverable amount.

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

Textual information (44)

Description of accounting policy for income tax [Text Block]

Tax expenses comprises of current tax and deferred tax.

(1) Current income tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the statement of profit and loss because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The Company's liability for current tax is calculated using the tax rates and tax laws that have been enacted or substantively enacted by the end of the reporting period.

Current income tax relating to items recognized outside profit or loss is recognized outside profit or loss (either in other comprehensive income or in equity). Current tax items are recognized in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

(2) Deferred tax

Deferred tax is the tax expected to be payable or recoverable on differences between the carrying values of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of the taxable profit and is accounted for using the balance sheet liability model. Deferred tax liabilities are generally recognized for all the taxable temporary differences. In contrast, deferred assets are only recognized to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilised.

Deferred income tax assets are recognized for all deductible temporary differences, carry forward of unused tax credits and unused tax losses, to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised.

The carrying amount of deferred income tax assets is reviewed at each balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be utilized.

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

Deferred tax relating to items recognized outside profit or loss is recognized outside profit or loss (either in other comprehensive income or in equity). Deferred tax items are recognized in correlation to the underlying transaction either in OCI or directly in equity.

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

Textual information (45)

Description of accounting policy for intangible assets other than goodwill [Text Block]

Intangible assets acquired separately are measured on initial recognition at cost. The cost of intangible assets acquired in a business combination is their fair value at the date of acquisition. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangibles, excluding capitalized development costs, are not capitalized and the related expenditure is reflected in profit or loss in the period in which the expenditure is incurred.

Intangible assets with finite lives are amortized over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortization period and the amortization method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period. The amortization expense on intangible assets with finite lives is recognized in the statement of profit and loss unless such expenditure forms part of carrying value of another asset.

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangibles, excluding capitalized development costs, are not capitalized and the related expenditure is reflected in profit or loss in the period in which the expenditure is incurred.

Intangible assets with finite lives are amortized over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortization period and the amortization method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period. The amortization expense on intangible assets with finite lives is recognized in the statement of profit and loss unless such expenditure forms part of carrying value of another asset.

Category of Assets	Useful lives estimated by the Management
Software	3 years
Mobile application	5 years
Website	5 years

Textual information (46)

Description of accounting policy for leases [Text Block]

The Company's lease asset classes primarily consist of leases for buildings. For any new contracts entered into or changed on or after April 1, 2018, the Company assesses whether a contract is, or contains a lease. A lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period in exchange for consideration'. To apply this definition the Company assesses whether the contract meets three key evaluations which are whether:

- (i) the contract contains an identified asset, which is either explicitly identified in the contract or implicitly specified by being identified at the time the asset is made available to the Company;
- (ii) The Company has the right to obtain substantially all of the economic benefits from use of the identified asset throughout the period of use, considering its rights within the defined scope of the contract; and
- (iii) The Company has the right to direct the use of the identified asset throughout the period of use.

Company as a lessee

Ind AS 116 requires lessees to determine the lease term as the non-cancellable period of a lease adjusted with an option to extend or terminate the lease, if the use of such option is reasonably certain. The Company makes an assessment of the expected lease term on a lease-by-lease basis and there by assesses whether it is reasonably certain that any options to extend or terminate the contract will be exercised. In evaluating the lease term, the Company considers factors such as any significant leasehold improvements undertaken over the lease term, costs relating to the termination of the lease and the importance of the underlying asset to the Company's operations taking into account the location of the underlying asset and the availability of suitable alternatives. The lease term in future periods is reassessed to ensure that the lease term reflects the current economic circumstances. The Company assesses whether it has the right to direct 'how and for what purpose' the asset is used throughout the period of use.

Measurement and recognition of leases as a lessee

At lease commencement date, the Company recognizes a right-of-use asset ('ROU') and a corresponding lease liability on the balance sheet. The right-of-use asset is measured at cost, which comprises of the initial measurement of the lease liability adjusted for any lease payments made at or before the commencement date, any initial direct costs incurred by the Company, an estimate of any costs to dismantle and remove the asset at the end of the lease, and any lease payments made in advance of the lease commencement date (net of any incentives received).

The Company depreciates the right-of-use assets using the straight-line method from the lease commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The Company also assesses the right-of-use asset for impairment when such indicators exist.

At the commencement date, the Company measures the lease liability at the present value of the lease payments unpaid at that date, discounted using the interest rate implicit in the lease if that rate is readily available or the Company's incremental borrowing rate. Lease payments included in the measurement of the lease liability are made up of fixed payments (including in substance fixed), variable payments based on an index or rate, amounts expected to be payable under a residual value guarantee and payments arising from options reasonably certain to be exercised.

Extension and termination options are included in a number of property and equipment leases across the Company. These are used to maximize operational flexibility in terms of managing the assets used in the Company's operations. The majority of extension and termination options held are exercisable only by the Company and not by the respective lessor.

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification, or if there are changes in in-substance fixed payments. When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset, or profit and loss if the right-of-use asset is already reduced to zero.

Short-term leases and Low-value assets

The Company has elected to account for short-term leases and leases of low-value assets using the practical expedients. Instead of recognizing a right-of-use asset and lease liability, the payments in relation to these are recognized as an expense in profit or loss on a straight-line basis over the lease term.

Lease liability and right-of-use assets have been separately presented in the notes to the financial statements under 'financial liability' and 'Right of Use (RoU)' respectively. Lease payments have been classified as 'financing cash flows'.

Textual information (47)

Description of accounting policy for property, plant and equipment [Text Block]

Property, plant and equipment and capital work-in-progress is stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. Such cost includes the cost of replacing part of the plant and equipment and borrowing costs for long-term construction projects if the recognition criteria are met. When significant parts of plant and equipment are required to be replaced at intervals, the Company depreciates them separately based on their specific useful lives. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in profit or loss as incurred. The present value of the expected cost for the decommissioning of an asset after its use is included in the cost of the respective asset if the recognition criteria for a provision are met.

An item of property, plant and equipment and any significant part initially recognized is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Gains or losses arising on derecognition of property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

At the date of transition to Ind AS the Company has evaluated the cost of its plant and equipment and has adopted the carrying value under previous GAAP ('Indian GAAP') as at such date as the deemed cost.

The Company depreciates property, plant and equipment over the useful life estimated by the management on a straight-line basis from the date the assets are ready for intended use.

The identified components are depreciated over their useful lives; the remaining asset is depreciated over the life of the principal asset.

The estimated useful lives of assets for the significant items of property, plant and equipment are as follows:

Category of Assets	Useful lives estimated by the Management
Computers	3 years
Office equipment	3-5 years
Plant & Machinery	3-15 years
Vehicles	6 years
Furniture and Fixtures	5-10 years
Leasehold improvements	Period of lease or useful life, whichever is lower

Where the estimated useful lives are different from lives prescribed under Schedule II, Management has estimated these useful lives after taking into consideration technical assessment, prior asset usage experience and the risk of technological obsolescence.

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

Textual information (48)

Description of accounting policy for provisions [Text Block]

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. When the Company expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of profit and loss net of any reimbursement.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

Textual information (49)

Description of accounting policy for recognition of revenue [Text Block]

Revenue from contracts with customers is recognized when control of the services are transferred to the customer at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those services.

"The MCA notified the Ind AS 115 Revenue from contracts with customers on March 28, 2018, which is effective from annual periods beginning on or after April 01, 2018. The Company has adopted the said standard as per the full retrospective approach, accordingly, has restated the comparative period presented."

The following specific recognition criteria must also be met before revenue is recognized:

(1) Sale of goods:

Revenue is recognized at the point in time when value and control is transferred to the customer, being delivery of food to a customer and it is probable that the company will collect the related consideration. Revenue is measured net of discounts and other sales-related taxes.

(2) Revenue from delivery charges:

Revenue from delivery charges is recognized when the services are rendered to end customers and there is no uncertainty with respect to collection.

(3) Other income

Profit on sale of mutual funds and fair value impact on mark to mark are recognized on transaction completion and or on reporting date as applicable. Interest income is recognized using the effective interest method or time-proportion method, based on rates implicit in the transaction.

Textual information (50)

Description of accounting policy for share-based payment transactions [Text Block]

Share based payments

Employees of the Company receive remuneration in the form of share-based payments, whereby employees render services as consideration for (i) equity instruments (equity-settled transactions) under ESOP Plan (2016) and (ii) cash (cash-settled transactions) under HSP Plan (2020).

Equity settled transactions:

The cost of equity-settled transactions is determined by the fair value at the date when the grant is made using an appropriate valuation model.

That cost is recognized, together with a corresponding increase in share-based payment (SBP) reserves in equity, over the period in which the service / performance conditions are fulfilled in employee benefits expense. The cumulative expense recognized for equity-settled transactions at each reporting date until the vesting date reflects the extent to which the vesting period has expired and the Company's best estimate of the number of equity instruments that will ultimately vest. The statement of profit and loss expense or credit for a period represents the movement in cumulative expense recognized as at the beginning and end of that period and is recognized in employee benefits expense.

Service and non-market performance conditions are not taken into account when determining the grant date fair value of awards, but the likelihood of the conditions being met is assessed as part of the Company's best estimate of the number of equity instruments that will ultimately vest. Market performance conditions are reflected within the grant date fair value. Any other conditions attached to an award, but without an associated service requirement, are considered to be non-vesting conditions. Non-vesting conditions are reflected in the fair value of an award and lead to an immediate expensing of an award unless there are also service and/or performance conditions.

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

When the terms of an equity-settled award are modified, the minimum expense recognized is the expense had the terms had not been modified, if the original terms of the award are met. An additional expense is recognized for any modification that increases the total fair value of the share-based payment transaction, or is otherwise beneficial to the employee as measured at the date of modification. Where an award is cancelled by the entity or by the counterparty, any remaining element of the fair value of the award is expensed immediately through profit or loss.

Cash settled transactions:

Liabilities for the cash settled transactions are recognized as employee benefits expenses over the relevant service period. The liabilities are remeasured to fair value at each reporting date and presented as employee benefit obligation in the balance sheet.

Textual information (51)

Description of accounting policy for treasury shares [Text Block]

The Company's equity shares held by the controlled trust, Licious Employee Welfare Trust, are classified as Treasury shares.

The Company has 400 (March 31, 2020: Nil) treasury shares. Treasury shares are recorded at acquisition cost.

Textual information (52)

Description of other accounting policies relevant to understanding of financial statements [Text Block]

Exceptional items

Exceptional items refer to items of income or expense within the statement of profit and loss from ordinary activities which are nonrecurring and are of such size, nature or incidence that their separate disclosure is considered necessary to explain the performance of the Company.

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

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of corporate information notes and other explanatory information [TextBlock]	Textual information (53) [See below]	
Statement of Ind AS compliance [TextBlock]	Textual information (54) [See below]	-
Whether there is any departure from Ind AS	No	No
Disclosure of uncertainties of entity's ability to continue as going concern [TextBlock]	Textual information (55) [See below]	
Whether there are reclassifications to comparative amounts	No	No
Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [TextBlock]	Textual information (56) [See below]	
Disclosure of significant accounting policies [TextBlock]	The accounting policies set out below have been applied consistently to the periods presented in the financial statements.	
Explanation of measurement bases used in preparing financial statements [TextBlock]	Textual information (57) [See below]	
Description of other accounting policies relevant to understanding of financial statements [TextBlock]	Textual information (58) [See below]	
Disclosure of objectives, policies and processes for managing capital [TextBlock]	Textual information (59) [See below]	

Textual information (53)

Disclosure of corporate information notes and other explanatory information [Text Block]

Delightful Gourmet Private Limited ('the Company') was incorporated on 13 May 2015, as a private limited company under the Companies Act, 2013. The Company is primarily engaged in business of manufacture, produce, process, distribute, supply, buy, sell and deal in all the varieties of meat, meat products, variety of sea-food, marinates, spreads and eggs. The registered office of the Company is in Bangalore.

Textual information (54)

Statement of Ind AS compliance [Text Block]

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

In accordance with the notification issued by the Ministry of Corporate Affairs, the Company has adopted Indian Accounting Standards (referred to as "Ind AS") notified under the Companies (Indian Accounting Standards) Rules, 2015, as amended. The financial statements of the Company, have been prepared and presented in accordance with Ind AS.

Textual information (55)

Disclosure of uncertainties of entity's ability to continue as going concern [Text Block]

During the year ended March 31, 2021, the Company has incurred losses of Rs 3,698.15 Millions and has accumulated losses of Rs 11,445.53 Millions. The Management of the Company believes that the Company will be able to continue to operate as a going concern and meet all its liabilities as they fall due for payment as the Company has significantly expanded its operations, has a net current asset position of Rs 1,091.83 Million as at March 31, 2021 and has adequate cash balances. Further, the Company has also received funding in the month of July 2021 by issuing equity shares and 0.0001% Series F compulsorily convertible preference shares ("CCPS") amounting to Rs. 8,590.36 million (Refer note 39 for further details). Accordingly, these financial statements have been prepared on a going concern basis and do not include any adjustments relating to the carrying amount and classification of assets or the amounts and classification of liabilities that may be necessary if the entity is unable to continue as a going concern.

Use of going concern assumption

a. Covid-19 assessment

Coronavirus Disease (COVID-19) was declared a pandemic in March 2020 and March 2021 by the World Health Organization. Given the uncertainty of quick turnaround to normalcy, post lifting of the lock down partially, the Company has carried out a comprehensive assessment of possible impact on its business operations, assets, contractual obligation and its overall liquidity position based on the internal and external sources of information and application of reasonable estimates and the Company does not foresee any significant incremental risk to the recoverability of its assets or in meeting its financial obligations over the foreseeable future. Since the situation is continuously evolving, the actual impact may be different from the assessment made as at the date of approval of these financial statements. Management will continue to monitor any material changes arising due to the impact of this pandemic on financial and operational performance on the Company and will take necessary measures to address the situation.

Textual information (56)

Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [Text Block]

Current versus non-current classification

The Company presents assets and liabilities in the balance sheet based on current/ non-current classification.

An asset is treated as current when it is:

- Expected to be realized or intended to be sold or consumed in normal operating cycle
- Held primarily for the purpose of trading
- Expected to be realized within twelve months after the reporting period ;or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

All other assets are classified as non-current.

A liability is current when:

- It is expected to be settled in normal operating cycle
- It is held primarily for the purpose of trading
- It is due to be settled within twelve months after the reporting period; or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

The Company classifies all other liabilities as non-current.

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

Advance tax paid is classified as non-current assets

The operating cycle is the time between the acquisition of assets for processing and their realization in cash and cash equivalents.

The Company has identified twelve months as its operating cycle.

Textual information (57)

Explanation of measurement bases used in preparing financial statements [Text Block]

The financial statements have been prepared on a historical cost basis, except for the assets and liabilities (refer accounting policy regarding financial instruments) which have been measured at fair value.

The functional and presentation currency of the Company is Indian Rupee ("INR" or "Rs") which is the currency of the primary economic environment in which the Company operates.

The financial statements are presented in Rs and all the values are rounded off to the nearest Million (Rs 000,000) except when otherwise indicated.

The financial statements of the Company were adopted on August 18, 2021.

Textual information (58)

Description of other accounting policies relevant to understanding of financial statements [Text Block]

Exceptional items

Exceptional items refer to items of income or expense within the statement of profit and loss from ordinary activities which are nonrecurring and are of such size, nature or incidence that their separate disclosure is considered necessary to explain the performance of the Company.

Textual information (59)

Disclosure of objectives, policies and processes for managing capital [Text Block]

Capital Management

The Company's capital management is intended to create value for shareholders by facilitating the meeting of long term and short term goals of the Company. The Company determines the amount of capital required on the basis of annual business plan coupled with long term and short term strategic investment and expansion plans. The funding needs are met through equity and cash generated from operations.

For the purpose of the Company's capital management, capital includes subscribed capital (equity and preference), security premium and all other equity reserves attributable to the owners of the Company.

The Company manages its capital structure and makes adjustments in light of changes in economic conditions and the requirements of the financial covenants. The Company monitors capital using a gearing ratio, which is total capital divided by total debt.

		(Rs in Millions)
Particulars	March 31, 2021	March 31, 2020
Borrowings	3,265.80	1,119.45
Less: Cash and cash equivalents	7.32	2,390.00
Less: Investment in mutual funds	155.37	-
Total debts (A)	3,103.11	-
Capital components		
Equity share capital	0.16	0.16
Instruments entirely equity in nature	49.25	49.25
Other equity	(1,330.66)	2,310.56
Total Capital (B)	(1,281.25)	2,359.97
Gearing ratio(%) C= (B/A)	-41.29%	100.00%

The movement of gearing ratio is on account of reclassification of financial liability to equity. Refer note 12.

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

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of changes in accounting policies, accounting estimates and errors [TextBlock]	Textual information (60) [See below]	
Disclosure of initial application of standards or interpretations [TextBlock]		
Whether initial application of an Ind AS has an effect on the current period or any prior period	No	No
Disclosure of voluntary change in accounting policy [TextBlock]		
Whether there is any voluntary change in accounting policy	No	No
Disclosure of changes in accounting estimates [TextBlock]		
Whether there are changes in accounting estimates during the year	No	No

Textual information (60)**Disclosure of changes in accounting policies, accounting estimates and errors [Text Block]**

Recent accounting developments

MCA issued notifications dated March 24, 2021 to amend Schedule III to the Companies Act, 2013 to enhance the disclosures required to be made by the Company in its financial statements. These amendments are applicable to the Company for the financial year starting April 1, 2021. The amendments are extensive and the Company will evaluate the same to give effect to them as required by law.

[400600] Notes - Property, plant and equipment**Disclosure of detailed information about property, plant and equipment [Table]****..(1)**

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	339.92	208.68		339.92
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-83.79	-50.95		
Total Depreciation property plant and equipment	-83.79	-50.95		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.25	0.03		0.42
Total disposals and retirements, property, plant and equipment	0.25	0.03		0.42
Total increase (decrease) in property, plant and equipment	255.88	157.7		339.5
Property, plant and equipment at end of period	635.41	379.53	221.83	792.34

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

..(2)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	208.68			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			83.79	50.95
Total Depreciation property plant and equipment			83.79	50.95
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.06		0.17	0.03
Total disposals and retirements, property, plant and equipment	0.06		0.17	0.03
Total increase (decrease) in property, plant and equipment	208.62		83.62	50.92
Property, plant and equipment at end of period	452.84	244.22	156.93	73.31

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

..(3)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]	Plant and equipment [Member]		
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		136.64	63.35	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-14.74	-8.22	
Total Depreciation property plant and equipment		-14.74	-8.22	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.25	0	
Total disposals and retirements, property, plant and equipment		0.25	0	
Total increase (decrease) in property, plant and equipment		121.65	55.13	
Property, plant and equipment at end of period	22.39	266.99	145.34	90.21

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

..(4)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	136.64	63.35		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				14.74
Total Depreciation property plant and equipment				14.74
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.34	0		0.09
Total disposals and retirements, property, plant and equipment	0.34	0		0.09
Total increase (decrease) in property, plant and equipment	136.3	63.35		14.65
Property, plant and equipment at end of period	292.64	156.34	92.99	25.65

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

..(5)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			136.64	63.35
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	8.22		-14.74	-8.22
Total Depreciation property plant and equipment	8.22		-14.74	-8.22
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0.25	0
Total disposals and retirements, property, plant and equipment	0		0.25	0
Total increase (decrease) in property, plant and equipment	8.22		121.65	55.13
Property, plant and equipment at end of period	11	2.78	266.99	145.34

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

..(6)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		136.64	63.35	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.34	0	
Total disposals and retirements, property, plant and equipment		0.34	0	
Total increase (decrease) in property, plant and equipment		136.3	63.35	
Property, plant and equipment at end of period	90.21	292.64	156.34	92.99

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

..(7)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			Other plant and equipment [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				136.64
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	14.74	8.22		-14.74
Total Depreciation property plant and equipment	14.74	8.22		-14.74
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.09	0		0.25
Total disposals and retirements, property, plant and equipment	0.09	0		0.25
Total increase (decrease) in property, plant and equipment	14.65	8.22		121.65
Property, plant and equipment at end of period	25.65	11	2.78	266.99

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

..(8)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	63.35		136.64	63.35
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-8.22			
Total Depreciation property plant and equipment	-8.22			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0.34	0
Total disposals and retirements, property, plant and equipment	0		0.34	0
Total increase (decrease) in property, plant and equipment	55.13		136.3	63.35
Property, plant and equipment at end of period	145.34	90.21	292.64	156.34

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

..(9)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		14.74	8.22	
Total Depreciation property plant and equipment		14.74	8.22	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.09	0	
Total disposals and retirements, property, plant and equipment		0.09	0	
Total increase (decrease) in property, plant and equipment		14.65	8.22	
Property, plant and equipment at end of period	92.99	25.65	11	2.78

Disclosure of detailed information about property, plant and equipment [Table]**..(10)**

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	136.64	63.35		136.64
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-14.74	-8.22		
Total Depreciation property plant and equipment	-14.74	-8.22		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.25	0		0.34
Total disposals and retirements, property, plant and equipment	0.25	0		0.34
Total increase (decrease) in property, plant and equipment	121.65	55.13		136.3
Property, plant and equipment at end of period	266.99	145.34	90.21	292.64

Disclosure of detailed information about property, plant and equipment [Table]**..(11)**

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	63.35			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			14.74	8.22
Total Depreciation property plant and equipment			14.74	8.22
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0.09	0
Total disposals and retirements, property, plant and equipment	0		0.09	0
Total increase (decrease) in property, plant and equipment	63.35		14.65	8.22
Property, plant and equipment at end of period	156.34	92.99	25.65	11

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

..(12)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]	Furniture and fixtures [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		15.73	3.56	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-2.45	-1.37	
Total Depreciation property plant and equipment		-2.45	-1.37	
Total increase (decrease) in property, plant and equipment		13.28	2.19	
Property, plant and equipment at end of period	2.78	20.23	6.95	4.76

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

..(13)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	15.73	3.56		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				2.45
Total Depreciation property plant and equipment				2.45
Total increase (decrease) in property, plant and equipment	15.73	3.56		2.45
Property, plant and equipment at end of period	24.71	8.98	5.42	4.48

Disclosure of detailed information about property, plant and equipment [Table]**..(14)**

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			15.73	3.56
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	1.37		-2.45	-1.37
Total Depreciation property plant and equipment	1.37		-2.45	-1.37
Total increase (decrease) in property, plant and equipment	1.37		13.28	2.19
Property, plant and equipment at end of period	2.03	0.66	20.23	6.95

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

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		15.73	3.56	
Total increase (decrease) in property, plant and equipment		15.73	3.56	
Property, plant and equipment at end of period	4.76	24.71	8.98	5.42

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

..(16)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			Vehicles [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	2.45	1.37		-2.33
Total Depreciation property plant and equipment	2.45	1.37		-2.33
Total increase (decrease) in property, plant and equipment	2.45	1.37		-2.33
Property, plant and equipment at end of period	4.48	2.03	0.66	10.54

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

..(17)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	13.67		0	13.67
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-1.04			
Total Depreciation property plant and equipment	-1.04			
Total increase (decrease) in property, plant and equipment	12.63		0	13.67
Property, plant and equipment at end of period	12.87	0.24	13.97	13.97

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

..(18)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		2.33	1.04	
Total Depreciation property plant and equipment		2.33	1.04	
Total increase (decrease) in property, plant and equipment		2.33	1.04	
Property, plant and equipment at end of period	0.3	3.43	1.1	0.06

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

..(19)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	13.67		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-2.33	-1.04		
Total Depreciation property plant and equipment	-2.33	-1.04		
Total increase (decrease) in property, plant and equipment	-2.33	12.63		0
Property, plant and equipment at end of period	10.54	12.87	0.24	13.97

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

..(20)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	13.67			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			2.33	1.04
Total Depreciation property plant and equipment			2.33	1.04
Total increase (decrease) in property, plant and equipment	13.67		2.33	1.04
Property, plant and equipment at end of period	13.97	0.3	3.43	1.1

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

..(21)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]	Motor vehicles [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	13.67	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-2.33	-1.04	
Total Depreciation property plant and equipment		-2.33	-1.04	
Total increase (decrease) in property, plant and equipment		-2.33	12.63	
Property, plant and equipment at end of period	0.06	10.54	12.87	0.24

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

..(22)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	13.67		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				2.33
Total Depreciation property plant and equipment				2.33
Total increase (decrease) in property, plant and equipment	0	13.67		2.33
Property, plant and equipment at end of period	13.97	13.97	0.3	3.43

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

..(23)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	13.67
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	1.04		-2.33	-1.04
Total Depreciation property plant and equipment	1.04		-2.33	-1.04
Total increase (decrease) in property, plant and equipment	1.04		-2.33	12.63
Property, plant and equipment at end of period	1.1	0.06	10.54	12.87

Disclosure of detailed information about property, plant and equipment [Table]**..(24)**

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	13.67	
Total increase (decrease) in property, plant and equipment		0	13.67	
Property, plant and equipment at end of period	0.24	13.97	13.97	0.3

Disclosure of detailed information about property, plant and equipment [Table]**..(25)**

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			Office equipment [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				25.22
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	2.33	1.04		-7.53
Total Depreciation property plant and equipment	2.33	1.04		-7.53
Total increase (decrease) in property, plant and equipment	2.33	1.04		17.69
Property, plant and equipment at end of period	3.43	1.1	0.06	40.51

Disclosure of detailed information about property, plant and equipment [Table]**..(26)**

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	18.22		25.22	18.22
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-4			
Total Depreciation property plant and equipment	-4			
Total increase (decrease) in property, plant and equipment	14.22		25.22	18.22
Property, plant and equipment at end of period	22.82	8.6	53.59	28.37

Disclosure of detailed information about property, plant and equipment [Table]**..(27)**

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		7.53	4	
Total Depreciation property plant and equipment		7.53	4	
Total increase (decrease) in property, plant and equipment		7.53	4	
Property, plant and equipment at end of period	10.15	13.08	5.55	1.55

Disclosure of detailed information about property, plant and equipment [Table]**..(28)**

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	25.22	18.22		25.22
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-7.53	-4		
Total Depreciation property plant and equipment	-7.53	-4		
Total increase (decrease) in property, plant and equipment	17.69	14.22		25.22
Property, plant and equipment at end of period	40.51	22.82	8.6	53.59

Disclosure of detailed information about property, plant and equipment [Table]**..(29)**

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	18.22			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			7.53	4
Total Depreciation property plant and equipment			7.53	4
Total increase (decrease) in property, plant and equipment	18.22		7.53	4
Property, plant and equipment at end of period	28.37	10.15	13.08	5.55

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

..(30)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]	Computer equipments [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		41.75	19.24	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-20.02	-12.47	
Total Depreciation property plant and equipment		-20.02	-12.47	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0.03	
Total disposals and retirements, property, plant and equipment		0	0.03	
Total increase (decrease) in property, plant and equipment		21.73	6.74	
Property, plant and equipment at end of period	1.55	45.14	23.41	16.67

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

..(31)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	41.75	19.24		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				20.02
Total Depreciation property plant and equipment				20.02
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.08	0.06		0.08
Total disposals and retirements, property, plant and equipment	0.08	0.06		0.08
Total increase (decrease) in property, plant and equipment	41.67	19.18		19.94
Property, plant and equipment at end of period	83.7	42.03	22.85	38.56

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

..(32)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			41.75	19.24
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	12.47		-20.02	-12.47
Total Depreciation property plant and equipment	12.47		-20.02	-12.47
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.03		0	0.03
Total disposals and retirements, property, plant and equipment	0.03		0	0.03
Total increase (decrease) in property, plant and equipment	12.44		21.73	6.74
Property, plant and equipment at end of period	18.62	6.18	45.14	23.41

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

..(33)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		41.75	19.24	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.08	0.06	
Total disposals and retirements, property, plant and equipment		0.08	0.06	
Total increase (decrease) in property, plant and equipment		41.67	19.18	
Property, plant and equipment at end of period	16.67	83.7	42.03	22.85

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

..(34)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			Leasehold improvements [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				120.58
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	20.02	12.47		-36.72
Total Depreciation property plant and equipment	20.02	12.47		-36.72
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.08	0.03		
Total disposals and retirements, property, plant and equipment	0.08	0.03		
Total increase (decrease) in property, plant and equipment	19.94	12.44		83.86
Property, plant and equipment at end of period	38.56	18.62	6.18	252

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

..(35)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	90.64		120.58	90.64
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-23.85			
Total Depreciation property plant and equipment	-23.85			
Total increase (decrease) in property, plant and equipment	66.79		120.58	90.64
Property, plant and equipment at end of period	168.14	101.35	323.73	203.15

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

..(36)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		36.72	23.85	
Total Depreciation property plant and equipment		36.72	23.85	
Total increase (decrease) in property, plant and equipment		36.72	23.85	
Property, plant and equipment at end of period	112.51	71.73	35.01	11.16

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

..(37)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	120.58	90.64		120.58
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-36.72	-23.85		
Total Depreciation property plant and equipment	-36.72	-23.85		
Total increase (decrease) in property, plant and equipment	83.86	66.79		120.58
Property, plant and equipment at end of period	252	168.14	101.35	323.73

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

..(38)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	90.64			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			36.72	23.85
Total Depreciation property plant and equipment			36.72	23.85
Total increase (decrease) in property, plant and equipment	90.64		36.72	23.85
Property, plant and equipment at end of period	203.15	112.51	71.73	35.01

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

..(39)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]
	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]	
Disclosure of detailed information about property, plant and equipment [Line items]	
Reconciliation of changes in property, plant and equipment [Abstract]	
Property, plant and equipment at end of period	11.16

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

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]		Plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Total	Total	Straight Line Method	Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	Total	Total	3-15 years	3-15 years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(2)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]		Other plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight Line Method	Straight Line Method	Straight Line Method	Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	3-15 years	3-15 years	3-15 years	3-15 years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(3)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]		Furniture and fixtures [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight Line Method	Straight Line Method	Straight Line Method	Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	3-15 years	3-15 years	5-10 years	5-10 years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(4)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]		Vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight Line Method	Straight Line Method	Straight Line Method	Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	5-10 years	5-10 years	6 years	6 years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(5)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]		Motor vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight Line Method	Straight Line Method	Straight Line Method	Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	6 years	6 years	6 years	6 years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(6)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]		Office equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight Method	Line Straight Line Method	Straight Method	Line Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	6 years	6 years	3-5 years	3-5 years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(7)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]		Computer equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight Method	Line Straight Line Method	Straight Method	Line Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	3-5 years	3-5 years	3 years	3 years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(8)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]		Leasehold improvements [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight Method	Line Straight Line Method	Straight Method	Line Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	3 years	3 years	Period of lease or useful life, whichever is lower	Period of lease or useful life, whichever is lower
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(9)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]		
Disclosure of additional information about property plant and equipment [Line items]		
Depreciation method, property, plant and equipment	Straight Method	Line Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	Period of lease or useful life, whichever is lower	Period of lease or useful life, whichever is lower
Whether property, plant and equipment are stated at revalued amount	No	No

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

	01/04/2020 to 31/03/2021
Disclosure of property, plant and equipment [TextBlock]	
Disclosure of detailed information about property, plant and equipment [TextBlock]	Textual information (61) [See below]

Textual information (61)

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

Capital work-in-progress (CWIP)

	(Rs in Millions)
Particulars	Amount
As at April 01, 2019	6.07
Additions	10.92
Capitalized	(5.98)
As at March 31, 2020	11.01
Additions	16.80
Capitalized	(11.01)
As at March 31, 2021	16.80

[612100] Notes - Impairment of assets

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of impairment of assets [TextBlock]		
Disclosure of impairment loss and reversal of impairment loss [TextBlock]		
Whether there is any impairment loss or reversal of impairment loss during the year	No	No
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock]		
Whether impairment loss recognised or reversed for individual Assets or cash-generating unit	No	No

[400700] Notes - Investment property

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

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

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

..(1)

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

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2021	31/03/2020
Disclosure of reconciliation of changes in goodwill [Abstract]		
Disclosure of reconciliation of changes in goodwill [Line items]		
Goodwill at end of period	0	0

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

	31/03/2021	31/03/2020
Disclosure of goodwill [TextBlock]		
Disclosure of reconciliation of changes in goodwill [Abstract]		
Goodwill at end of period	0	0

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

..(1)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]		Computer software [Member]	
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Straight Line Method	Straight Line Method	Straight Line Method	Straight Line Method
Useful lives or amortisation rates, other intangible assets	Total	Total	3 years	3 years
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of additional information about other intangible assets [Table]

..(2)

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

Classes of other intangible assets [Axis]	Computer software [Member]		Other intangible assets [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Straight Line Method	Straight Line Method	Straight Line Method	Straight Line Method
Useful lives or amortisation rates, other intangible assets	3 years	3 years	Lease commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term.	Lease commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term.
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of additional information about other intangible assets [Table]

..(3)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]		Commercial contractual rights [Member]	
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Straight Line Method	Straight Line Method	Straight Line Method	Straight Line Method
Useful lives or amortisation rates, other intangible assets	Lease commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term.	Lease commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term.	Lease commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term.	Lease commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term.
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of additional information about other intangible assets [Table]

..(4)

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

Classes of other intangible assets [Axis]	Commercial contractual rights [Member]		Other intangible assets, others [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Straight Line Method	Straight Line Method	Straight Line Method	Straight Line Method
Useful lives or amortisation rates, other intangible assets	Lease commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term.	Lease commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term.	5 years	5 years
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of additional information about other intangible assets [Table]

..(5)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]	
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about other intangible assets [Abstract]		
Disclosure of additional information about other intangible assets [Line items]		
Amortisation method, other intangible assets	Straight Line Method	Straight Line Method
Useful lives or amortisation rates, other intangible assets	5 years	5 years
Whether other intangible assets are stated at revalued amount	No	No

Disclosure of detailed information about other intangible assets [Table]

..(1)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	222.12	221.19		222.12
Amortisation other intangible assets	-66.2	-47.48		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes	-19.28	0		-19.28
Total increase (decrease) through transfers and other changes, Other intangible assets	-19.28	0		-19.28
Total increase (decrease) in Other intangible assets	136.64	173.71		202.84
Other intangible assets at end of period	(A) 412.63	275.99	102.28	546.07

Footnotes

(A) Including Right to Use Asset Rs. 409.72 Mn (P.Y Rs.273.56 Mn)

Disclosure of detailed information about other intangible assets [Table]

..(2)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	221.19			
Amortisation other intangible assets			66.2	47.48
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Total increase (decrease) in Other intangible assets	221.19		66.2	47.48
Other intangible assets at end of period	343.23	122.04	133.44	67.24

Disclosure of detailed information about other intangible assets [Table]

..(3)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]	Computer software [Member]		
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	Internally generated and other than internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		1.04	0.31	
Amortisation other intangible assets		-0.56	-0.5	
Total increase (decrease) in Other intangible assets		0.48	-0.19	
Other intangible assets at end of period	19.76	2.34	1.86	2.05

Disclosure of detailed information about other intangible assets [Table]

..(4)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	1.04	0.31		
Amortisation other intangible assets				0.56
Total increase (decrease) in Other intangible assets	1.04	0.31		0.56
Other intangible assets at end of period	3.95	2.91	2.6	1.61

Disclosure of detailed information about other intangible assets [Table]

..(5)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			1.04	0.31
Amortisation other intangible assets	0.5		-0.56	-0.5
Total increase (decrease) in Other intangible assets	0.5		0.48	-0.19
Other intangible assets at end of period	1.05	0.55	2.34	1.86

Disclosure of detailed information about other intangible assets [Table]

..(6)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		1.04	0.31	
Total increase (decrease) in Other intangible assets		1.04	0.31	
Other intangible assets at end of period	2.05	3.95	2.91	2.6

Disclosure of detailed information about other intangible assets [Table]

..(7)

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

Classes of other intangible assets [Axis]	Computer software [Member]			Other intangible assets [Member]
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			Internally generated and other than internally generated intangible assets [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				221.08
Amortisation other intangible assets	0.56	0.5		-65.64
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes				-19.28
Total increase (decrease) through transfers and other changes, Other intangible assets				-19.28
Total increase (decrease) in Other intangible assets	0.56	0.5		136.16
Other intangible assets at end of period	1.61	1.05	0.55	410.29

Disclosure of detailed information about other intangible assets [Table]

..(8)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	220.88		221.08	220.88
Amortisation other intangible assets	-46.98			
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes	0		-19.28	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		-19.28	0
Total increase (decrease) in Other intangible assets	173.9		201.8	220.88
Other intangible assets at end of period	274.13	100.23	542.12	340.32

Disclosure of detailed information about other intangible assets [Table]

..(9)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		65.64	46.98	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Total increase (decrease) in Other intangible assets		65.64	46.98	
Other intangible assets at end of period	119.44	131.83	66.19	19.21

Disclosure of detailed information about other intangible assets [Table]

..(10)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0		0
Amortisation other intangible assets	0	-0.31		
Total increase (decrease) in Other intangible assets	0	-0.31		0
Other intangible assets at end of period	0.57	0.57	0.88	1.35

Disclosure of detailed information about other intangible assets [Table]

..(11)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0			
Amortisation other intangible assets			0	0.31
Total increase (decrease) in Other intangible assets	0		0	0.31
Other intangible assets at end of period	1.35	1.35	0.78	0.78

Disclosure of detailed information about other intangible assets [Table]

..(12)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]	Intangible assets other than internally generated [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		221.08	220.88	
Amortisation other intangible assets		-65.64	-46.67	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes		-19.28	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		-19.28	0	
Total increase (decrease) in Other intangible assets		136.16	174.21	
Other intangible assets at end of period	0.47	409.72	273.56	99.35

Disclosure of detailed information about other intangible assets [Table]

..(13)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	221.08	220.88		
Amortisation other intangible assets				65.64
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes	-19.28	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	-19.28	0		0
Total increase (decrease) in Other intangible assets	201.8	220.88		65.64
Other intangible assets at end of period	540.77	338.97	118.09	131.05

Disclosure of detailed information about other intangible assets [Table]

..(14)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]		Commercial contractual rights [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Internally generated and other than internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			221.08	220.88
Amortisation other intangible assets	46.67		-65.64	-46.67
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes	0		-19.28	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		-19.28	0
Total increase (decrease) in Other intangible assets	46.67		136.16	174.21
Other intangible assets at end of period	65.41	18.74	409.72	273.56

Disclosure of detailed information about other intangible assets [Table]

..(15)

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

Classes of other intangible assets [Axis]	Commercial contractual rights [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		221.08	220.88	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes		-19.28	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		-19.28	0	
Total increase (decrease) in Other intangible assets		201.8	220.88	
Other intangible assets at end of period	99.35	540.77	338.97	118.09

Disclosure of detailed information about other intangible assets [Table]

..(16)

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

Classes of other intangible assets [Axis]	Commercial contractual rights [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			Intangible assets other than internally generated [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				221.08
Amortisation other intangible assets	65.64	46.67		-65.64
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes	0	0		-19.28
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		-19.28
Total increase (decrease) in Other intangible assets	65.64	46.67		136.16
Other intangible assets at end of period	131.05	65.41	18.74	(A) 409.72

Footnotes

(A) Right to Use Asset

Disclosure of detailed information about other intangible assets [Table]

..(17)

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

Classes of other intangible assets [Axis]	Commercial contractual rights [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	220.88		221.08	220.88
Amortisation other intangible assets	-46.67			
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes	0		(A) -19.28	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		-19.28	0
Total increase (decrease) in Other intangible assets	174.21		201.8	220.88
Other intangible assets at end of period	273.56	99.35	540.77	338.97

(A) Remeasurement due to lease modification

Disclosure of detailed information about other intangible assets [Table]

..(18)

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

Classes of other intangible assets [Axis]	Commercial contractual rights [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		65.64	46.67	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Total increase (decrease) in Other intangible assets		65.64	46.67	
Other intangible assets at end of period	118.09	131.05	65.41	18.74

Disclosure of detailed information about other intangible assets [Table]

..(19)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others	Mobile application and Website	Mobile application and Website		Mobile application and Website
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0		0
Amortisation other intangible assets	0	-0.31		
Total increase (decrease) in Other intangible assets	0	-0.31		0
Other intangible assets at end of period	0.57	0.57	0.88	1.35

Disclosure of detailed information about other intangible assets [Table]

..(20)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others	Mobile application and Website		Mobile application and Website	Mobile application and Website
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0			
Amortisation other intangible assets			0	0.31
Total increase (decrease) in Other intangible assets	0		0	0.31
Other intangible assets at end of period	1.35	1.35	0.78	0.78

Disclosure of detailed information about other intangible assets [Table]

..(21)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	Internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others		Mobile application and Website	Mobile application and Website	
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	0	
Amortisation other intangible assets		0	-0.31	
Total increase (decrease) in Other intangible assets		0	-0.31	
Other intangible assets at end of period	0.47	0.57	0.57	0.88

Disclosure of detailed information about other intangible assets [Table]

..(22)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others	Mobile application and Website	Mobile application and Website		Mobile application and Website
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0		
Amortisation other intangible assets				0
Total increase (decrease) in Other intangible assets	0	0		0
Other intangible assets at end of period	1.35	1.35	1.35	0.78

Disclosure of detailed information about other intangible assets [Table]

..(23)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]	
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]		
Disclosure of detailed information about other intangible assets [Line items]		
Nature of other intangible assets others	Mobile application and Website	
Reconciliation of changes in other intangible assets [Abstract]		
Changes in Other intangible assets [Abstract]		
Amortisation other intangible assets	0.31	
Total increase (decrease) in Other intangible assets	0.31	
Other intangible assets at end of period	0.78	0.47

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of other intangible assets [TextBlock]		
Disclosure of detailed information about other intangible assets [TextBlock]	Textual information (62) [See below]	
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

Textual information (62)

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

Intangibles under development

		(Rs in Millions)
Particulars	Design Development	Total
As at April 01, 2019	4.04	4.04
Additions	-	-
Written off to statement of profit and loss*	(4.04)	(4.04)
As at March 31, 2020	-	-
Additions	-	-
Capitalized	-	-
As at March 31, 2021	-	-

* Due to change of business plan and no longer economic benefits the intangible assets under development has been written off to profit and loss statement.

[401000] Notes - Biological assets other than bearer plants**Disclosure of reconciliation of changes in biological assets other than bearer plants at fair value [Table]**

..(1)

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

Type of biological assets other than bearer plants at fair value [Axis]	Column1			Column2
	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 reconciliation of changes in biological assets other than bearer plants [Abstract]				
Disclosure of reconciliation of changes in biological assets other than bearer plants [Line items]				
Nature of biological assets other than bearer plants	Hatching eggs	Hatching eggs		Live commercial birds
Reconciliation of changes in biological assets other than bearer plants [Abstract]				
Changes in biological assets other than bearer plants [Abstract]				
Gains (losses) on fair value adjustment, biological assets other than bearer plants [Abstract]				
Gains (losses) on fair value adjustment attributable to physical changes, biological assets other than bearer plants	(A) 14.91	0		(B) 26.2
Total gains (losses) on fair value adjustment, biological assets other than bearer plants	14.91	0		26.2
Decrease due to harvest, biological assets other than bearer plants	(C) 13.12	0		(D) 20.68
Total increase (decrease) in biological assets other than bearer plants	1.79	0		5.52
Biological assets other than bearer plants at end of period	1.79	0	0	5.52

(A) Gains arising from cost inputs

(B) Gains arising from cost inputs

(C) Decrease due to conversion/ consumption

(D) Decrease due to conversion/ consumption

Disclosure of reconciliation of changes in biological assets other than bearer plants at fair value [Table]

..(2)

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

Type of biological assets other than bearer plants at fair value [Axis]	Column2		Column3	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of reconciliation of changes in biological assets other than bearer plants [Abstract]				
Disclosure of reconciliation of changes in biological assets other than bearer plants [Line items]				
Nature of biological assets other than bearer plants	Live commercial birds		Live commercial animals	Live commercial animals
Reconciliation of changes in biological assets other than bearer plants [Abstract]				
Changes in biological assets other than bearer plants [Abstract]				
Gains (losses) on fair value adjustment, biological assets other than bearer plants [Abstract]				
Gains (losses) on fair value adjustment attributable to physical changes, biological assets other than bearer plants	0		(A) 1.4	0
Total gains (losses) on fair value adjustment, biological assets other than bearer plants	0		1.4	0
Decrease due to harvest, biological assets other than bearer plants	0		(B) 1.35	0
Total increase (decrease) in biological assets other than bearer plants	0		0.05	0
Biological assets other than bearer plants at end of period	0	0	0.05	0

(A) Gains arising from cost inputs

(B) Decrease due to conversion/ consumption

Disclosure of reconciliation of changes in biological assets other than bearer plants at fair value [Table]

..(3)

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

Type of biological assets other than bearer plants at fair value [Axis]	Column3
	31/03/2019
Disclosure of reconciliation of changes in biological assets other than bearer plants [Abstract]	
Disclosure of reconciliation of changes in biological assets other than bearer plants [Line items]	
Reconciliation of changes in biological assets other than bearer plants [Abstract]	
Biological assets other than bearer plants at end of period	0

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]	Textual information (63) [See below]	
Disclosure of reconciliation of changes in biological assets other than bearer plants [TextBlock]		
Disclosure of reconciliation of changes in biological assets other than bearer plants [Abstract]		
Reconciliation of changes in biological assets other than bearer plants [Abstract]		
Changes in biological assets other than bearer plants [Abstract]		
Gains (losses) on fair value adjustment, biological assets other than bearer plants [Abstract]		
Depreciation method, biological assets other than bearer plants, at cost	Valued at cost less accumulated depreciation and impairment losses	Valued at cost less accumulated depreciation and impairment losses
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	Textual information (64) [See below]	Textual information (65) [See below]

Textual information (63)

Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [Text Block]

Non financial measures of physical quantities of biological assets:

		March 31, 2021	March 31, 2020
Biological assets at end of the of the year			
Hatching eggs	Nos	60,480	-
Live commercial birds	Nos	91,243	-
Live commercial animals	Nos	10	-

Textual information (64)

Useful lives or depreciation rates, biological assets other than bearer plants, at cost

(i) Hatching eggs are natured and used for captive consumption as Commercial chicks (Broilers), This process takes about 21 days for hatching, (ii) Live commercial chicks (Broiler) are matured and used for captive consumption as raw material. This process takes about 35 days for growing (iii) Live commercial animals (Goats) are fattened and used for captive consumption as raw material. The process takes about 10 to 12 months.

Textual information (65)

Useful lives or depreciation rates, biological assets other than bearer plants, at cost

(i) Hatching eggs are natured and used for captive consumption as Commercial chicks (Broilers), This process takes about 21 days for hatching, (ii) Live commercial chicks (Broiler) are matured and used for captive consumption as raw material. This process takes about 35 days for growing (iii) Live commercial animals (Goats) are fattened and used for captive consumption as raw material. The process takes about 10 to 12 months.

[611100] Notes - Financial instruments**Disclosure of financial liabilities [Table]**

..(1)

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

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]		Financial liabilities at fair value, class [Member]	
Categories of financial liabilities [Axis]	Financial liabilities at amortised cost, category [Member]		Financial liabilities at fair value through profit or loss, category [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	(A) 1,497.22	570.8	(B) 2,668.93	1,083.52
Financial liabilities, at fair value	1,497.22	570.8	2,668.93	1,083.52

Footnotes

(A) Financial liabilities measured at amortised cost: Borrowing (including current maturities of long-term borrowing) Rs. 596.87 Mn (P.Y Rs. 35.93 Mn), Trade payables Rs.155.55 Mn (P.Y Rs. 118.09 Mn), Other financial liabilities Rs. 286.25 Mn (P.Y Rs. 114.11 Mn) and Lease liability Rs. 458.55 Mn (P.Y Rs. 302.67 Mn)

(B) Financial liabilities measured through FVTPL: Instruments entirely liability in nature

Disclosure of financial liabilities [Table]

..(2)

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

Classes of financial liabilities [Axis]	Financial liabilities at fair value, class [Member]	
Categories of financial liabilities [Axis]	Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
	31/03/2021	31/03/2020
Disclosure of financial liabilities [Abstract]		
Disclosure of financial liabilities [Line items]		
Financial liabilities	(A) 2,668.93	1,083.52
Financial liabilities, at fair value	2,668.93	1,083.52

Footnotes

(A) Financial liabilities measured through FVTPL: Instruments entirely liability in nature

Disclosure of financial assets [Table]

..(1)

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

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Other financial assets at amortised cost class [Member]	
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets, category [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	1,501.06	3,319.21	1,501.06	3,319.21
Financial assets, at fair value	1,501.06	3,319.21	1,501.06	3,319.21
Description of other financial assets at amortised cost class	Financial assets measured at amortised cost	Financial assets measured at amortised cost	Financial assets measured at amortised cost	Financial assets measured at amortised cost

Disclosure of financial assets [Table]

..(2)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 1 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	71.51	4.17	71.51	4.17
Financial assets, at fair value	71.51	4.17	71.51	4.17
Description of other financial assets at amortised cost class	Trade Receivables	Trade Receivables	Trade Receivables	Trade Receivables

Disclosure of financial assets [Table]

..(3)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 2 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	7.32	2,390	7.32	2,390
Financial assets, at fair value	7.32	2,390	7.32	2,390
Description of other financial assets at amortised cost class	Cash and cash equivalents	Cash and cash equivalents	Cash and cash equivalents	Cash and cash equivalents

Disclosure of financial assets [Table]

..(4)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 3 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	126.23	44.69	126.23	44.69
Financial assets, at fair value	126.23	44.69	126.23	44.69
Description of other financial assets at amortised cost class	Other financial assets	Other financial assets	Other financial assets	Other financial assets

Disclosure of financial assets [Table]

..(5)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 4 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	1,296	880.35	1,296	880.35
Financial assets, at fair value	1,296	880.35	1,296	880.35
Description of other financial assets at amortised cost class	Bank balances other than cash and cash equivalents	Bank balances other than cash and cash equivalents	Bank balances other than cash and cash equivalents	Bank balances other than cash and cash equivalents

Disclosure of financial assets [Table]

..(6)

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

Classes of financial assets [Axis]	Financial assets at fair value, class [Member]		Other financial assets at fair value class [Member]	
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets, category [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	155.37	0	155.37	0
Financial assets, at fair value	155.37	0	155.37	0
Description of other financial assets at fair value class	Financial assets measured through FVTPL	Financial assets measured through FVTPL	Financial assets measured through FVTPL	Financial assets measured through FVTPL

Disclosure of financial assets [Table]

..(7)

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

Classes of financial assets [Axis]	Other financial assets at fair value class 1 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at fair value through profit or loss, category [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	155.37	0	155.37	0
Financial assets, at fair value	155.37	0	155.37	0
Description of other financial assets at fair value class	Financial assets measured through FVTPL	Financial assets measured through FVTPL	Investment in mutual funds	Investment in mutual funds

Disclosure of financial assets [Table]

..(8)

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

Classes of financial assets [Axis]	Other financial assets at fair value class 1 [Member]	
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]		
Disclosure of financial assets [Line items]		
Financial assets	155.37	0
Financial assets, at fair value	155.37	0
Description of other financial assets at fair value class	Investment in mutual funds	Investment in mutual funds

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

	01/04/2020 to 31/03/2021
Disclosure of financial instruments [TextBlock]	
Disclosure of detailed information about financial instruments [TextBlock]	Textual information (66) [See below]
Disclosure of financial assets [TextBlock]	
Disclosure of financial assets [Abstract]	
Disclosure of financial liabilities [TextBlock]	
Disclosure of financial liabilities [Abstract]	
Disclosure of nature and extent of risks arising from financial instruments [TextBlock]	Textual information (67) [See below]
Disclosure of credit risk [TextBlock]	
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]	
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]	
Disclosure of credit risk exposure [TextBlock]	
Disclosure of credit risk exposure [Abstract]	
Disclosure of provision matrix [TextBlock]	
Disclosure of provision matrix [Abstract]	
Disclosure of financial instruments by type of interest rate [TextBlock]	
Disclosure of financial instruments by type of interest rate [Abstract]	

Textual information (66)

Disclosure of detailed information about financial instruments [Text Block]

Disclosures on financial instruments

This section gives an overview of the significance of financial instruments for the Company and provides additional information on balance sheet items that contain financial instruments.

Financial assets and liabilities

The following tables presents the carrying value and fair value of each category of financial assets and liabilities as at March 31, 2021 and March 31, 2020.

		(Rs in Millions)
Particulars	Carrying value and fair value	
	March 31, 2021	March 31, 2020
Financial assets measured at FVTPL		
Investment in mutual funds	155.37	-
Financial assets measured at amortized cost		
Trade Receivables	71.51	4.17
Cash and cash equivalents	7.32	2,390.00
Other financial assets	126.23	44.69
Bank balances other than cash and cash equivalents	1,296.00	880.35
Total assets	1,656.43	3,319.21
Financial liabilities measured at FVTPL		
Instruments entirely liability in nature	2,668.93	1,083.52
Financial liabilities measured at amortized cost		

Borrowing (including current maturities of long-term borrowing)	596.87	35.93
Trade payables	155.55	118.09
Other financial liabilities	286.25	114.11
Lease liability	458.55	302.67
Total liabilities	4,166.15	1,654.32

Textual information (67)

Disclosure of nature and extent of risks arising from financial instruments [Text Block]

Financial risk management objectives and policies

In the course of its business, the Company is exposed primarily to fluctuations in interest rates, liquidity and credit risk, which may adversely impact the fair value of its financial instruments. The Company has a risk management policy which covers risks associated with the financial assets and liabilities such as interest rate risks and credit risks. The risk management framework aims to:

(i) create a stable business planning environment by reducing the impact of currency and interest rate fluctuations on the Company's business plan.

(ii) achieve greater predictability to earnings by determining the financial value of the expected earnings in advance.

Market risk

Market risk is the risk of any loss in future earnings, in realizable fair values or in future cash flows that may result from a change in the price of a financial instrument. The value of a financial instrument may change as a result of changes in interest rates, foreign currency exchange rates, liquidity and other market changes. Future specific market movements cannot be normally predicted with reasonable accuracy.

(i) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's exposure to the risk of changes in market interest rates relates is limited considering that the Company is primarily funded through Equity share capital and preference share capital.

(ii) Credit risk

Credit risk is the risk that counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The Company is exposed to credit risk from its operating activities. Financial instruments that are subject to credit risk and concentration thereof principally consist of investments, other financial assets and cash and cash equivalents provided by the Company.

a. Trade receivables

The Company's credit risk with regards to receivables is reduced by its business model which allows it to have immediate cash collection. The Company deals with known online payment partners, these are short term and carried very low credit risk at the reporting date. The Company does not have significant credit risk exposure to any single counter party.

As per Ind AS 109, the Company uses the expected credit loss model to assess the impairment loss. The Company uses the provision matrix to compute the expected credit loss allowances for the receivable balances. Provision matrix is calculated based on the actual and credit loss experience that takes in to account the historical experience as well as the current economic conditions. Basis management assessment the expected credit losses relating to receivables is Nil. Refer note 7 for the outstanding trade receivables balance which is subject to credit risk exposure of the Company.

The ageing of trade receivables is given below:

		(Rs in Millions)
Particulars	March 31, 2021	March 31, 2020
Neither past due nor impaired	34.79	4.17

Past due but not impaired	-	-
Less than 365 days	37.10	-
More than 365 days	-	-
Less: Allowance for credit losses	(0.38)	-
Total	71.51	4.17

Other than trade receivables the Company has no significant class of financial assets that is past due but not impaired.

Receivables from two customers of the Company's trade receivables is Rs. 29.62 million (March 31, 2020 three customers - Rs. 1.92 million) which is more than 10 percent of the Company's total trade receivables. Other than trade receivables, the Company has no significant class of financial assets that is past but not impaired.

b. Financial instruments and cash deposits

Credit risk from balances with bank and financial institutions is managed by the Company's treasury department. Investment of surplus funds are made primarily in term deposits with bank.

Basis assessment, the Company has not identified any expected credit loss on the financial instruments and cash deposits.

(iii) Liquidity risk

Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they become due. The Company manages its liquidity risk by ensuring, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due. The Company invests its surplus funds in bank fixed deposit / liquid investments which carry no or low market risk.

The following table shows a maturity analysis of the anticipated cash flows excluding interest obligations for the Company's financial liabilities on an undiscounted basis, which therefore differ from both carrying value and fair value.

				(Rs in Millions)
Particulars	0-1 years	1-5 years	More than 5 years	Total
As at March 31, 2021				
Borrowings	191.72	405.15	-	596.87
Instruments entirely liability in nature	-	2,668.93	-	2,668.93
Trade payables	155.55	-	-	155.55

Other financial liabilities	286.25	-	-	286.25
Lease liability	60.71	240.94	156.90	458.55
Total	694.23	3,315.02	156.90	4,166.15
As at March 31, 2020				
Borrowings	35.93	-	-	35.93
Instruments entirely liability in nature	-	1,083.52	-	1,083.52
Trade payables	118.09	-	-	118.09
Other financial liabilities	114.11	-	-	114.11
Lease liability	32.53	119.33	150.81	302.67
Total	300.66	1,202.85	150.81	1,654.32

iv) Foreign currency risk

The Company's exposure as regards foreign currency risk is limited considering that the transactions of the Company in foreign currency are not material. Accordingly, the Company has not disclosed foreign currency sensitivity.

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

..(1)

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

Classification of current investments [Axis]	Column1		Column2	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Quoted investment carried at fair value	Quoted investment carried at fair value	Quoted investment carried at fair value	Quoted investment carried at fair value
Current investments	48.27	0	45.23	0
Basis of valuation of current investments	Measured at FVTPL	Measured at FVTPL	Measured at FVTPL	Measured at FVTPL
Name of body corporate in whom investment has been made	Axis treasury advantage fund - Regular Growth	Axis treasury advantage fund - Regular Growth	ICICI prudential saving fund - Growth	ICICI prudential saving fund - Growth
Number of shares of current investment made in body corporate	(A) [shares] 20,114	[shares] 0	(B) [shares] 1,08,713	[shares] 0

Footnotes

(A) Units

(B) Units

Details of current investments [Table]

..(2)

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

Classification of current investments [Axis]	Column3		Column4	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Quoted investment carried at fair value	Quoted investment carried at fair value	Quoted investment carried at fair value	Quoted investment carried at fair value
Current investments	1.46	0	60.41	0
Basis of valuation of current investments	Measured at FVTPL	Measured at FVTPL	Measured at FVTPL	Measured at FVTPL
Name of body corporate in whom investment has been made	Nippon India credit risk fund - Segregated portfolio 1 - Growth	Nippon India credit risk fund - Segregated portfolio 1 - Growth	SBI magnum low duration regular - Growth	SBI magnum low duration regular - Growth
Number of shares of current investment made in body corporate	(A) [shares] 1,25,33,337	[shares] 1,25,33,337	(B) [shares] 21,964	[shares] 0

Footnotes

(A) Units

(B) Units

Details of current investments [Table]

..(3)

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

Classification of current investments [Axis]	Column5	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Current investments [Abstract]		
Disclosure of details of current investments [Abstract]		
Details of current investments [Line items]		
Type of current investments	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments
Nature of current investments	Quoted investment carried at fair value	Quoted investment carried at fair value
Current investments	0	0
Basis of valuation of current investments	Measured at FVTPL	Measured at FVTPL
Name of body corporate in whom investment has been made	Nippon India credit risk fund - Segregated portfolio 2 - Growth	Nippon India credit risk fund - Segregated portfolio 2 - Growth
Number of shares of current investment made in body corporate	(A) [shares] 81,71,015	[shares] 81,71,015

Footnotes

(A) Units

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

	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of notes on current investments explanatory [TextBlock]	Textual information (68) [See below]	
Aggregate amount of quoted current investments	155.37	0
Market value of quoted current investments	155.37	0
Aggregate amount of unquoted current investments	0	0
Aggregate provision for diminution in value of current investments	0	0

Textual information (68)

Disclosure of notes on current investments explanatory [Text Block]

Investments

		(Rs in millions)
(Quoted investment carried at fair value) Investment in mutual funds (measured at FVTPL)	Current	
	March 31, 2021	March 31, 2020
Axis treasury advantage fund - Regular Growth	48.27	-
20,114 (March 31, 2020: Nil) units		
ICICI prudential saving fund - Growth	45.23	-
108,713 (March 31, 2020: Nil) units		
Nippon India credit risk fund - Segregated portfolio 1 - Growth	1.46	-
12,533,337 (March 31, 2020: 12,533,337) units		
Nippon India credit risk fund - Segregated portfolio 2 - Growth	-	-
8,171,015 (March 31, 2020: 8,171,015) units		
SBI magnum low duration regular - Growth	60.41	-
21,964 (March 31, 2020: Nil) units		
	155.37	-

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

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	-2,004.71	-1,252.53
Net cash flows from (used in) operating activities, discontinued operations	0	0
Net cash flows from (used in) operating activities	-2,004.71	-1,252.53
Net cash flows from (used in) investing activities, continuing operations	-841.97	1,648.57
Net cash flows from (used in) investing activities, discontinued operations	0	0
Net cash flows from (used in) investing activities	-841.97	1,648.57
Net cash flows from (used in) financing activities, continuing operations	445.34	1,993.68
Net cash flows from (used in) financing activities, discontinued operations	0	0
Net cash flows from (used in) financing activities	445.34	1,993.68

[400100] Notes - Equity share capital

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Name of shareholder [Member]		Shareholder 1 [Member]	
	01/04/2020 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
Type of share	Unquoted Equity shares of Rs. 10 each	Unquoted Equity shares of Rs. 10 each	Equity shares of Rs. 10 each	Equity shares of Rs. 10 each
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	Unquoted Equity shares of Rs. 10 each	Unquoted Equity shares of Rs. 10 each	Equity shares of Rs. 10 each	Equity shares of Rs. 10 each
Name of shareholder			Abhay Hanjura	Abhay Hanjura
Permanent account number of shareholder			ADAPH2183C	ADAPH2183C
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company			[shares] 5,606	[shares] 5,606
Percentage of shareholding in company			35.58%	35.61%

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

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 2 [Member]		Shareholder 3 [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
Type of share	Equity shares of Rs. 10 each	Equity shares of Rs. 10 each	Equity shares of Rs. 10 each	Equity shares of Rs. 10 each
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity shares of Rs. 10 each	Equity shares of Rs. 10 each	Equity shares of Rs. 10 each	Equity shares of Rs. 10 each
Name of shareholder	Vivek Gupta	Vivek Gupta	3One4 Capital Trust	3One4 Capital Trust
Permanent account number of shareholder	AGSPG6369A	AGSPG6369A	AACTB9219Q	AACTB9219Q
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 5,607	[shares] 5,607	[shares] 1,463	[shares] 1,463
Percentage of shareholding in company	35.58%	35.62%	9.28%	9.29%

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

..(3)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
Name of shareholder [Axis]	Shareholder 4 [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Type of share	Equity shares of Rs. 10 each	Equity shares of Rs. 10 each
Disclosure of shareholding more than five per cent in company [Abstract]		
Disclosure of shareholding more than five per cent in company [LineItems]		
Type of share	Equity shares of Rs. 10 each	Equity shares of Rs. 10 each
Name of shareholder	Mayfield India II Limited	Mayfield India II Limited
Permanent account number of shareholder	AAJCM2798R	AAJCM2798R
Country of incorporation or residence of shareholder	INDIA	INDIA
Number of shares held in company	[shares] 838	[shares] 838
Percentage of shareholding in company	5.32%	5.32%

Disclosure of classes of equity share capital [Table]

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Unquoted Equity shares of Rs. 10 each
Number of shares authorised	[shares] 50,000	[shares] 50,000		[shares] 50,000
Value of shares authorised	0.5	0.5		0.5
Number of shares issued	[shares] 16,157	[shares] 15,743		[shares] 16,157
Value of shares issued	0.16	0.16		0.16
Number of shares subscribed and fully paid	[shares] 16,157	[shares] 15,743		[shares] 16,157
Value of shares subscribed and fully paid	0.16	0.16		0.16
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] 16,157	[shares] 15,743		[shares] 16,157
Total value of shares subscribed	0.16	0.16		0.16
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 15,757	[shares] 15,743		(A) [shares] 15,757
Value of shares called	0.16	0.16		0.16
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0	0		0
Calls unpaid by officers	0	0		0
Total calls unpaid by directors and officers	0	0		0
Calls unpaid by others	0	0		0
Total calls unpaid	0	0		0
Forfeited shares	0	0		0
Forfeited shares reissued	0	0		0
Value of shares paid-up	0.16	0.16		0.16
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 3,773		[shares] 0
Number of shares issued in other private placement	[shares] 414	[shares] 0		[shares] 414
Number of shares issued under employee stock option plan	[shares] 0	[shares] 166		[shares] 0
Total aggregate number of shares issued during period	[shares] 414	[shares] 3,939		[shares] 414
Decrease in number of shares during period [Abstract]				
Number of shares bought back or treasury shares	[shares] 400	[shares] 0		(B) [shares] 400
Other decrease in number of shares	[shares] 0	[shares] 0		[shares] 0
Total decrease in number of shares during period	[shares] 400	[shares] 0		[shares] 400
Total increase (decrease) in number of shares outstanding	[shares] 14	[shares] 3,939		[shares] 14
Number of shares outstanding at end of period	[shares] 15,757	[shares] 15,743	[shares] 11,804	[shares] 15,757
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				

Increase in equity share capital during period [Abstract]				
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0.04		0
Amount of other private placement issue during period	0	0		(C) 0
Amount of shares issued under employee stock option plan	0	0		0
Total aggregate amount of increase in equity share capital during period	0	0.04		0
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0	0		(D) 0
Other decrease in amount of shares	0	0		0
Total decrease in equity share capital during period	0	0		0
Total increase (decrease) in share capital	0	0.04		0
Equity share capital at end of period	0.16	0.16	0.12	0.16
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0		[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 1,897	[shares] 1,796		[shares] 1,897
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0.02	0.02		0.02
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0		[shares] 0
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0		[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0		[shares] 0
Original paid-up value of forfeited shares	0	0		0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0	0		0
Application money received for allotment of securities and due for refund, interest accrued	0	0		0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Number of shares proposed to be issued	[shares] 0	[shares] 0		[shares] 0
Share premium for shares to be allotted	0	0		0
Type of share				Unquoted Equity shares of Rs. 10 each

(A) Net of Treasury shares

(B) Treasury shares:- Pertains to shares issued to Licious Employee Welfare Trust, a trust controlled by the Company.

(C) Amount is lower than Rs 10,000, hence its appears Zero in rounding off. Absolute number is Rs 4,140.

(D) Amount is lower than Rs 10,000, hence its appears Zero in rounding off. Absolute number is Rs 4,000.

Disclosure of classes of equity share capital [Table]

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Unquoted Equity shares of Rs. 10 each	
Number of shares authorised	[shares] 50,000	
Value of shares authorised	0.5	
Number of shares issued	[shares] 15,743	
Value of shares issued	0.16	
Number of shares subscribed and fully paid	[shares] 15,743	
Value of shares subscribed and fully paid	0.16	
Number of shares subscribed but not fully paid	[shares] 0	
Value of shares subscribed but not fully paid	0	
Total number of shares subscribed	[shares] 15,743	
Total value of shares subscribed	0.16	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 15,743	
Value of shares called	0.16	
Calls unpaid [Abstract]		
Calls unpaid by directors and officers [Abstract]		
Calls unpaid by directors	0	
Calls unpaid by officers	0	
Total calls unpaid by directors and officers	0	
Calls unpaid by others	0	
Total calls unpaid	0	
Forfeited shares	0	
Forfeited shares reissued	0	
Value of shares paid-up	0.16	
Par value per share	[INR/shares] 10	
Amount per share called in case shares not fully called	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	(A) [shares] 3,773	
Number of shares issued in other private placement	[shares] 0	
Number of shares issued under employee stock option plan	[shares] 166	
Total aggregate number of shares issued during period	[shares] 3,939	
Decrease in number of shares during period [Abstract]		
Number of shares bought back or treasury shares	[shares] 0	
Other decrease in number of shares	[shares] 0	
Total decrease in number of shares during period	[shares] 0	
Total increase (decrease) in number of shares outstanding	[shares] 3,939	
Number of shares outstanding at end of period	[shares] 15,743	[shares] 11,804
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Increase in equity share capital during period [Abstract]		
Amount of private placement issue arising out of conversion of debentures preference shares during period	(B) 0.04	
Amount of other private placement issue during period	0	
Amount of shares issued under employee stock option plan	(C) 0	
Total aggregate amount of increase in equity share capital during period	0.04	
Decrease in equity share capital during period [Abstract]		
Decrease in amount of treasury shares or shares bought back	0	
Other decrease in amount of shares	0	
Total decrease in equity share capital during period	0	
Total increase (decrease) in share capital	0.04	
Equity share capital at end of period	0.16	0.12
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]		
Shares in company held by holding company	[shares] 0	
Shares in company held by ultimate holding company	[shares] 0	
Shares in company held by subsidiaries of its holding company	[shares] 0	

Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	
Shares in company held by associates of its holding company	[shares] 0	
Shares in company held by associates of its ultimate holding company	[shares] 0	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 1,796	
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0.02	
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	
Aggregate number of shares bought back during last five years	[shares] 0	
Original paid-up value of forfeited shares	0	
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund, principal	0	
Application money received for allotment of securities and due for refund, interest accrued	0	
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	
Number of shares proposed to be issued	[shares] 0	
Share premium for shares to be allotted	0	
Type of share	Unquoted Equity shares of Rs. 10 each	

(A) Conversion of CCPS

(B) Conversion of CCPS

(C) Amount is lower than Rs 10,000, hence its appears Zero in rounding off. Absolute number is Rs 1,660.

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of notes on equity share capital explanatory [TextBlock]	Textual information (69) [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	2	0
Nature of security on private placement of equity share	-	-
Number of shareholders of company	21	20
Number of allottees in case of preferential allotment	0	0
Whether reduction in capital done during year	No	No
Whether money raised from public offering during year	No	No

Textual information (69)

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

Equity share capital and Instruments entirely equity in nature

	March 31, 2021		March 31, 2020	
	Number	Rs in Millions	Number	Rs in Millions
Authorized				
Equity shares of Rs 10 each	50,000	0.50	50,000	0.50
Compulsorily convertible preference shares of Rs 10 each	50,000	0.50	50,000	0.50
Compulsorily convertible preference shares Series A of Rs 1,000 each	7,500	7.50	7,500	7.50
Compulsorily convertible preference shares Series B of Rs 1,000 each	12,000	12.00	12,000	12.00
Compulsorily convertible preference shares Series - C of Rs 1,000 each	14,000	14.00	14,000	14.00
Compulsorily convertible preference shares Series - D of Rs 1,000 each	10,500	10.50	10,500	10.50
Compulsorily convertible preference shares Series - E of Rs 1,000 each	9,000	9.00	9,000	9.00
	1,53,000	54.00	1,53,000	54.00

Issued, subscribed and paid-up

	March 31, 2021		March 31, 2020	
Equity share capital	Number	Rs in Millions	Number	Rs in Millions
Equity shares of Rs 10 each, fully paid up	16,157	0.16	15,743	0.16

Less: Treasury shares #	(400)	- **	-	-
	15,757	0.16	15,743	0.16

**Amount is lower than Rs 10,000, hence its appears Zero in rounding off. Absolute number is Rs4,000.

Pertains to shares issued to Licious Employee Welfare Trust, a trust controlled by the Company. No Units in the Trust have vested to the employees as at March 31, 2021. Hence, No Units have been transferred by the controlled trust to eligible employees on exercise of options as at March 31, 2021.

Instruments entirely equity in nature

	March 31, 2021		March 31, 2020	
	Number	Rs in Millions	Number	Rs in Millions
Compulsorily convertible preference shares ('CCPS') of Rs 10 each, fully paid up	124	- *	124	- *
Compulsorily convertible preference shares - Series A of Rs 1,000 each, fully paid up	6,995	7.00	6,995	7.00
Compulsorily convertible preference shares - Series B of Rs 1,000 each, fully paid up	11,424	11.42	11,424	11.42
Compulsorily convertible preference shares Series - C of Rs 1,000 each, fully paid up	13,652	13.65	13,652	13.65
Compulsorily convertible preference shares Series - D of Rs 1,000 each, fully paid up	10,107	10.11	10,107	10.11
Compulsorily convertible preference shares Series - E of Rs 1,000 each, fully paid up	7,072	7.07	7,072	7.07
Less: Preference shares classified as financial liabilities (Refer note 12)	(124)	- *	(49,374)	(49.25)
Add: Extinguishment of financial liability (Refer note 12)	-	-	49,250	49.25
	49,250	49.25	49,250	49.25

*Amount is lower than Rs 10,000, hence its appears Zero in rounding off. Absolute number is Rs 1,240.

(a) Reconciliation of the equity shares outstanding at the beginning and at the end of the reporting year

Equity share capital

Equity shares of Rs 10 each, fully paid-up

	March 31, 2021		March 31, 2020	
	Number	Rs in Millions	Number	Rs in Millions
Outstanding at the beginning of the year	15,743	0.16	11,804	0.12
Add: Issued during the year*	414	- ***	166	- *
Add: Conversion of CCPS	-	-	3,773	0.04
Less: Treasury shares #	(400)	- **	-	-
Outstanding at the end of the year	15,757	0.16	15,743	0.16

*Amount is lower than Rs 10,000, hence its appears Zero in rounding off. Absolute number is Rs. 1,660.

**Amount is lower than Rs 10,000, hence its appears Zero in rounding off. Absolute number is Rs. 4,000.

***Amount is lower than Rs 10,000, hence its appears Zero in rounding off. Absolute number is Rs. 4,140.

Pertains to shares issued to Licious Employee Welfare Trust, a trust controlled by the Company.

(b) Rights, preferences and restrictions attached to equity shares

The Company has a single class of equity shares. Accordingly, all equity shares rank equally with regard to dividends and share in the Company's residual assets. The equity shares are entitled to receive dividend as declared from time to time subject to payment of dividend to preference share holders. The dividend proposed by the board of directors is subject to approval by the shareholders in the ensuing AGM. The Company declares and pays dividend in Indian Rupees. The voting rights of an equity shareholder on a poll are in proportion to its share of paid-up equity capital of the Company. Voting rights cannot be exercised in respect of shares on which any call or other sums presently payable have not been paid. Failure to pay any amount called upon shares may lead to forfeiture of the shares. On winding up of the Company, the holders of equity shares will be entitled to receive the residual assets of the Company, remaining after distribution of all preferential amounts in proportion to the number of equity shares held.

(c) Reconciliation of instruments entirely equity in nature outstanding at the beginning and at the end of the reporting year

0.0001% compulsorily convertible preference shares of Rs 10 Seed round

	March 31, 2021		March 31, 2020	
	Number	Rs in Millions	Number	Rs in Millions

Outstanding at the beginning of the year	-	-	-	-
Add: Extinguishment of financial liability	-	-	3,773	0.04
Less: Conversion into equity shares	-	-	(3,773)	(0.04)
Outstanding at the end of the year	-	-	-	-

0.0001% compulsorily convertible preference shares Series - A of Rs 1,000

	March 31, 2021		March 31, 2020	
	Number	Rs in Millions	Number	Rs in Millions
Outstanding at the beginning of the year	6,995	7.00	-	-
Add: Extinguishment of financial liability	-	-	6,995	7.00
Outstanding at the end of the year	6,995	7.00	6,995	7.00

0.0001% compulsorily convertible preference shares Series - B of Rs 1,000

	March 31, 2021		March 31, 2020	
	Number	Rs in Millions	Number	Rs in Millions
Outstanding at the beginning of the year	11,424	11.42	-	-
Add: Extinguishment of financial liability	-	-	11,424	11.42
Outstanding at the end of the year	11,424	11.42	11,424	11.42

0.0001% compulsorily convertible preference shares Series - C of Rs 1,000

	March 31, 2021		March 31, 2020	
	Number	Rs in Millions	Number	Rs in Millions

Outstanding at the beginning of the year	13,652	13.65	-	-
Add: Extinguishment of financial liability	-	-	13,652	13.65
Outstanding at the end of the year	13,652	13.65	13,652	13.65

0.0001% compulsorily convertible preference shares Series - D of Rs 1,000

	March 31, 2021		March 31, 2020	
	Number	Rs in Millions	Number	Rs in Millions
Outstanding at the beginning of the year	10,107	10.11	-	-
Add: Extinguishment of financial liability	-	-	10,107	10.11
Outstanding at the end of the year	10,107	10.11	10,107	10.11

0.0001% compulsorily convertible preference shares Series - E of Rs 1,000

	March 31, 2021		March 31, 2020	
	Number	Rs in Millions	Number	Rs in Millions
Outstanding at the beginning of the year	7,072	7.07	-	-
Add: Issued during the year	-	-	7,072	7.07
Less: Instruments entirely liability in nature	-	-	(7,072)	(7.07)
Add: Extinguishment of financial liability	-	-	7,072	7.07
Outstanding at the end of the year	7,072	7.07	7,072	7.07

(d) Rights, preferences and restrictions attached to preference shares

0.0001% compulsory convertible preference shares of Rs 10

- Terms of conversion

(a) Each compulsory convertible preference shares will be convertible, without the payment of any additional consideration by the holder thereof and at the option of the holder thereof at any time and from time to time, into the number of fully paid equity shares determined by dividing the compulsory convertible preference shares price by the series seed conversion price in effect at the time of conversion.

(b) The series seed initial conversion price will initially be the compulsory convertible preference shares price and will be adjusted and readjusted from time to time for bonus shares, share dividends, distributions and subdivisions, etc. Accordingly, each compulsory convertible preference shares will convert into one equity shares without any additional payment for such conversion, subject to any adjustments or readjustments required from time to time. Post execution of shareholders agreement on December 10, 2019, there has been change in conversion ratio and the conversion ranges from 1:1 to 1:52.77 depending upon different events.

(c) The compulsory convertible preference shares will automatically be converted into equity shares at the then effective series seed conversion price applicable to such compulsory convertible preference shares at the earlier of: (i) 19 years and 11 months from such date/s when the compulsory convertible preference shares have been issued and allotted to respective existing investors; (ii) immediately prior to the closing of the Qualified IPO; and (iii) at the option of the holder of the compulsory convertible preference shares at any time and from time to time.

- Dividend

Each compulsory convertible preference shares will entitle the holder thereof to receive out of funds legally available therefor cumulative cash dividends, if and when declared, at the rate of 0.0001% per annum of initial purchase price (as appropriately adjusted for any bonus shares, share split, reclassification, recapitalization, consolidation or similar event affecting the compulsory convertible preference shares). The Board of Directors may fix a record date for the determination of holders of compulsory convertible preference shares entitled to receive payment of a dividend declared thereon, which record date will be not more than sixty days prior to the date fixed for the payment thereof.

0.0001% compulsory convertible Series A preference shares of Rs 1,000

- Terms of conversion

(a) Each compulsory convertible preference shares will be convertible, without the payment of any additional consideration by the holder thereof and at the option of the holder thereof at any time and from time to time, into the number of fully paid equity shares determined by dividing the compulsory convertible preference shares price by the Series A conversion price in effect at the time of conversion.

(b) The Series A initial conversion price will initially be the compulsory convertible preference shares price and will be adjusted and readjusted from time to time for bonus shares, share dividends, distributions and subdivisions, etc. Accordingly, each compulsory convertible preference shares will convert into one equity shares without any additional payment for such conversion, subject to any adjustments or readjustments required from time to time.

(c) The compulsory convertible preference shares will automatically be converted into equity shares at the then effective series seed conversion price applicable to such compulsory convertible preference shares at the earlier of: (i) 19 years and 11 months from such date/s when the compulsory convertible preference shares have been issued and allotted to respective existing investors; (ii) immediately prior to the closing of the Qualified IPO; and (iii) at the option of the holder of the compulsory convertible preference shares at any time and from time to time.

- Dividend

Each compulsory convertible preference shares will entitle the holder thereof to receive out of funds legally available therefor cumulative cash dividends, if and when declared, at the rate of 0.0001% per annum of initial purchase price (as appropriately adjusted for any bonus shares, share split, reclassification, recapitalization, consolidation or similar event affecting the compulsory convertible preference shares). The Board of Directors may fix a record date for the determination of holders of compulsory convertible preference shares entitled to receive payment of a dividend declared thereon, which record date will be not more than sixty days prior to the date fixed for the payment thereof.

- Buyback right

Investor has a buy-back right, if the Company and the promoters fail to provide an exit prior to the respective exit dates mentioned in the agreement, the Qualified Investor Majority (defined as Qualified Fund Investors who together hold at least 50% (on a Fully-Diluted Basis) of aggregate share capital held by Qualified Fund Investors on a Fully Diluted Basis") shall be entitled to call upon the Company to buy back the shares.

However the same right was waived by the investors on March 20, 2020. (Refer note 12.2)

0.0001% compulsory convertible Series B preference shares of Rs 1,000

- Terms of conversion

(a) A holder of a Series B CCPS shall be entitled to convert the Series B CCPS on the occurrence of the earlier of: (i) Prior to filing of a red herring prospectus in connection with an initial public offering or qualified IPO in terms of the shareholders' agreement; (ii) At any time at the option of the holders of the Series B CCPS; or (iii) Expiry of twenty years from the date of issuance.

(b) The holders of the Series B CCPS shall be issued fully paid up equity shares and will not be required at the time of conversion of such Series B CCPS into equity shares, to pay any amounts to the Company towards such equity shares.

(c) The Series B CCPS shall be compulsorily convertible into equity shares and shall not be redeemable.

(d) Conversion price: If required by applicable law at the time of conversion, the Series B conversion price shall not be lower than the fair market value of the shares of the Company on the date of issuance of the relevant Series B CCPS as determined by a chartered accountant for purposes of the Foreign Exchange Management Act, 1999 and submitted with the RBI.

- Dividend

The holder of each Series B CCPS shall be entitled to preferential dividend at the rate of 0.0001% per year for all the Series B CCPS till such time that the Series B CCPS are outstanding. The Series B CCPS shall be participating preference shares and shall be entitled to participate in any dividend distribution to holders of Equity Shares on a Fully Diluted Basis.

- Buyback right

Investor has a buy-back right, if the Company and the promoters fail to provide an exit prior to the respective exit dates mentioned in the agreement, the Qualified Investor Majority (defined as Qualified Fund Investors who together hold at least 50% (on a Fully-Diluted Basis) of aggregate share capital held by Qualified Fund Investors on a Fully Diluted Basis") shall be entitled to call upon the Company to buy back the shares.

However the same right was waived by the investors on March 20, 2020. (Refer note 12.2)

0.0001% compulsory convertible Series C preference shares of Rs 1,000, 0.0001% compulsory convertible Series D preference shares of Rs 1,000 and 0.0001% compulsory convertible Series E preference shares of Rs 1,000

- Terms of conversion

(a) The Series C, Series D and Series E CCPS shall be convertible, at the option of, and without the payment of any additional consideration by, the holders thereof, at any time and from time to time after the date of issuance of such shares, into such number of equity shares as is determined in accordance with the following formula:

$$A = B \times (D/C)$$

Where:

A = The number of equity shares into which the Series C, Series D and Series E CCPS shall convert;

B = The number of Series C, Series D and Series E CCPS to be converted;

C = The Series C, Series D and Series E conversion price applicable as on the date that the Series C, Series D and Series E CCPS are surrendered for conversion; and

D = The Series C, Series D and Series E subscription price.

(b) The Series C, Series D and Series E CCPS shall be automatically converted into equity shares in accordance with point (a) above on the earlier of (i) the latest date on which the Series C, Series D and Series E CCPS are required to be converted into equity shares under

applicable law in connection with any initial public offering of the Company, including a qualified IPO, and (ii) the date agreed in writing by

each of the holders of the then outstanding Series C, Series D and Series E CCPS, and in any event, upon the expiry of 19 (nineteen) years and 11 (eleven) months from the respective dates of subscription of such Series C, Series D and Series E CCPS or by such other date as may be required under applicable law.

(c) Adjustments: For purposes of the formula specified in point (a) above, the Series C conversion price shall be continuously adjusted until all the Series C, Series D and Series E CCPS are converted, for (i) all bonus issues, stock splits, consolidations or similar events; and (ii) the anti-dilution protection in accordance with the shareholders' agreement.

(d) The Series C, Series D and Series E CCPS shall be compulsorily convertible into equity shares and shall not be redeemable.

(e) Conversion price: If required by applicable law at the time of conversion, the Series C conversion price shall not be lower than the fair market value of the shares of the Company on the date of issuance of the relevant Series C, Series D and Series E CCPS as determined by a chartered accountant for purposes of the Foreign Exchange Management Act, 1999 and submitted with the RBI.

- Dividend

(a) The holder of each Series C, Series D and Series E CCPS shall be entitled to preferential dividend at the rate of 0.0001% per year for all the Series C, Series D and Series E CCPS till such time that the Series C, Series D and Series E CCPS are outstanding. In the event that any other class of Preference Shares becomes entitled to a higher rate of dividend than those applicable to the Series C, Series D and Series E CCPS, the holders of the Series C, Series D and Series E CCPS shall be entitled to such higher rate of dividend.

(b) Any dividends declared or paid in any Financial Year over and above dividends pursuant to Clause (a) shall be declared or paid to the holders of the Preference Shares and Equity Shares then outstanding in proportion to the greatest whole number of Equity Shares (which, in case of the Preference Shares, shall be on a Fully-Diluted Basis with fractions being rounded to the nearest whole number (with one-half being rounded up)) held by each such holder.

(c) All accrued but unpaid dividends on the Preference Shares shall mandatorily be payable by the Company to the relevant Investors, prior to any initial public offering of the Company, including any Qualified IPO.

- Buyback right

Investor has a buy-back right, if the Company and the promoters fail to provide an exit prior to the respective exit dates mentioned in the agreement, the Qualified Investor Majority (defined as Qualified Fund Investors who together hold at least 50% (on a Fully-Diluted Basis) of aggregate share capital held by Qualified Fund Investors on a Fully Diluted Basis") shall be entitled to call upon the Company to buy back the shares.

However the same right was waived by the investors on March 20, 2020. (Refer note 12.2)

Right attached to preference shares

The holders of the preference shareholder shall at all times, before and after conversion of the preference shares into equity shares have such number of votes on all matters presented to shareholders equal to the number of equity shares issuable to them as preference shares had been converted into equity shares in such ratio as provided in the share subscription agreement on the day of voting.

In case of liquidation each series of the holders of the preference shares, shall respectively receive from the distributable proceeds an amount which is the higher of: (i) an amount equal to the subscription price (as defined in the shareholders agreement) paid by the each series of investors to subscribe to the subscription shares plus any accrued or declared but unpaid dividends on subscription shares; or (ii) such amount as is equivalent to the proportionate share of the relevant series of preference shareholders from the distributable proceeds, based on the preference shareholders then existing shareholding in the Company on a fully diluted basis.

(e) Details of shareholders holding more than 5% shares held in the Company

Equity shares of Re.10 each, fully paid-up held by

	March 31, 2021		March 31, 2020	
	Number	% of total share in class	Number	% of total share in class

Abhay Hanjura	5,606	35.58%	5,606	35.61%
Vivek Gupta	5,607	35.58%	5,607	35.62%
3One4 Capital Trust	1,463	9.28%	1,463	9.29%
Mayfield India II Limited	838	5.32%	838	5.32%

0.0001% CCPS of Rs 10 fully paid-up held by

	March 31, 2021		March 31, 2020	
	Number	% of total share in class	Number	% of total share in class
Abhay Hanjura	62	50%	62	50%
Vivek Gupta	62	50%	62	50%

0.0001% CCPS Series - A of Rs 1,000 fully paid-up held by

	March 31, 2021		March 31, 2020	
	Number	% of total share in class	Number	% of total share in class
Mayfield India II Limited	6,995	100%	6,995	100%

0.0001% CCPS Series - B of Rs 1,000 fully paid-up held by

	March 31, 2021		March 31, 2020	
	Number	% of total share in class	Number	% of total share in class
Mayfield India II Limited	3,547	31.05%	3,547	31.05%
Sistema Asia Fund Pte Limited	3,395	29.72%	2,856	25.00%
Dr. Mayur Mukund Bhai Desai	1,315	11.51%	2,265	19.83%

3One4 Capital Trust	1,282	11.22%	1,082	9.47%
Sojitz Corporation	750	6.57%	-	0.00%
Neoplus Technology Valuation Investment Fund	-	0.00%	1,674	14.65%

0.0001% CCPS Series - C of Rs 1,000 fully paid-up held by

	March 31, 2021		March 31, 2020	
	Number	% of total share in class	Number	% of total share in class
Bertelsmann Nederland B.V.	3,359	24.60%	3,359	24.60%
Vertex Seafund Ventures III Pte Limited	3,359	24.60%	3,359	24.60%
3One4 Capital Trust	2,016	14.77%	2,016	14.77%
Sistema Asia Fund Pte limited	1,679	12.30%	1,679	12.30%
The UCLA Foundation	1,344	9.84%	1,344	9.84%
Mayfield India II limited	1,270	9.30%	1,270	9.30%

0.0001% CCPS Series - D of Rs 1,000 fully paid-up held by

	March 31, 2021		March 31, 2020	
	Number	% of total share in class	Number	% of total share in class
Nicherei Corporation	6,071	60.07%	6,071	60.07%
3One4 Capital Trust	1,619	16.02%	1,619	16.02%

Sistema Asia Fund Pte Limited	809	8.00%	809	8.00%
Bertelsmann Nederland B.V.	670	6.63%	670	6.63%
Vertex Seafund Ventures III Pte Limited	670	6.63%	670	6.63%

0.0001% CCPS Series - E of Rs 1,000 fully paid-up held by

	March 31, 2021		March 31, 2020	
	Number	% of total share in class	Number	% of total share in class
Vertex Growth Fund Pte Ltd	2,829	40.00%	2,829	40.00%
Bertelsmann Nederland B.V.	1,532	21.66%	1,532	21.66%
3One4 Capital Trust	801	11.33%	801	11.33%
Nicherei Corporation	707	10.00%	707	10.00%
Sistema Asia Fund Pte Ltd	684	9.67%	684	9.67%
Vertex Seafund Ventures III Pte Limited	519	7.34%	519	7.34%

(f) The Company does not have a holding company. Accordingly, disclosure in respect of shares held by the holding/ ultimate holding company and/ or their subsidiaries/ associates is not provided.

(g) The Company has allotted 14 equity shares as fully paid-up having nominal value of Rs 10 each at a premium of Rs 301,201.45 per share pursuant to contract(s) without payment being received in cash during the year ended March 31, 2021. The Company has bought back 587 equity shares having nominal value of Rs 10 each at a premium of Rs 175,583.08 per share during the year ended March 31, 2019. Further, the Company has not allotted any equity shares as fully paid-up by way of bonus shares for the period of five years immediately preceding March 31, 2021.

(i) The Company has allotted 49,374 (March 31, 2020: 49,374) compulsorily convertible preference share that can be converted into 55,793 (March 31, 2020: 55,793) equity shares at the option of the preference shareholders anytime within 19 years from the date of issue. Post that, the preference share will be automatically converted to equity shares by default.

Particulars	March 31, 2021	March 31, 2020
Compulsorily convertible preference shares allotted	49,374	49,374

Number of equity shares in to which the compulsorily convertible preference share can be converted (seed series has 1:52.77 conversion ratio)	55,793	55,793
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(j) The Company has reserved 1,897 (March 31, 2020: 1,796) shares under employee stock option ('ESOP') to employees.

[400300] Notes - Borrowings

Classification of borrowings [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Term loans from others [Member]		Rupee term loans from 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 [Line items]				
Borrowings	405.15	0	(A) 405.15	0
Nature of security [Abstract]				
Nature of security	As per Textual information	As per Textual information	As per Textual information	As per Textual information

Footnotes

(A) Term loan - from financial institution Rs 596.87 Mn (P.Y Rs 35.93 Mn) [net of Current maturities of long-term borrowings Rs 191.72 Mn (P.Y Rs 35.93 Mn)]

Classification of borrowings [Table]

..(2)

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

Classification based on current non-current [Axis]	Non-current [Member]	
Classification of borrowings [Axis]	Liability component of compound financial instruments [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]	
	31/03/2021	31/03/2020
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [Line items]		
Borrowings	(A) 2,668.93	1,083.52

Footnotes

(A) Financial liability of CCPS

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

	01/04/2020 to 31/03/2021
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (70) [See below]

Textual information (70)

Disclosure of notes on borrowings explanatory [Text Block]

Borrowings

		(Rs in Millions)
	Non- current	
	March 31, 2021	March 31, 2020
Term loan - from financial institution** (Refer note 12.1)	596.87	35.93
Financial liability of CCPS (Refer note 12.2)	2,668.93	1,083.52
Total	3,265.80	1,119.45
The above amount includes:		
Less: Current maturities of long-term borrowings (Refer note 13)	-191.72	-35.93
Net amount	3,074.08	1,083.52

Note 1

March 31, 2021

'- Secured by exclusive first charge by way of hypothecation of all existing and future fixed and current assets (including intellectual property and intellectual property rights) of the Company;

- Carried an interest rate of 13.7%;

- Repayable as per the schedule set out in the agreement by November 30, 2023 by way of equal monthly principal repayments of Rs 19.35 million along with interest due.

- There were no breach of covenants and no default in loan installments during the year.

March 31, 2020

'- Secured by exclusive first charge by way of hypothecation of all existing and future fixed and current assets (including intellectual property and intellectual property rights) of the Company;

- Carried an interest rate of 14.1%;

- Any delay in repayment of interest entails penal interest @ 1% per month compounded on an annual basis on all unpaid amounts for the period of delay; and

- Repayable as per the schedule set out in the agreement by December 31, 2020 by way of equal monthly principal repayments of Rs 4 million along with interest due.

Note 2

The Company has issued 49,374 compulsorily convertible preference shares (CCPS) (March 31, 2020: 49,374), for a total consideration of Rs 6,231.99 million (March 31, 2020: Rs 6,231.99 million) which are classified as equity as at March 31, 2021 and March 31, 2020, except 124 CCPS Seed Round which is classified as instrument entirely liability in nature as at March 31, 2021 and March 31, 2020.

As per the shareholder agreement between the Company and the holders of Compulsorily convertible preference shares (CCPS) if the Company and the promoters fail to provide an exit prior to the respective exit dates mentioned in the agreement, the Qualified Investor Majority (defined as Qualified Fund Investors who together hold at least 50% (on a Fully-Diluted Basis) of aggregate share capital held by Qualified Fund Investors on a Fully Diluted Basis") shall be entitled to call upon the Company to buy back the shares. Since the exit mechanisms by way of a qualified IPO or a strategic sale are uncertain future events, which are beyond the control of both the issuer and the holder of the instrument, this gives rise to a contingent settlement provision whereby the issuer does not have an unconditional right to avoid making payments. These clauses results in entire CCPS being classified as a financial liability in accordance with Ind AS 32: Financial Instruments. Hence, these CCPS were classified as a financial liability as at April 01, 2019.

Equity instruments are instruments that evidence a residual interest in the assets of an entity after deducting all of its liabilities. Therefore, when the initial carrying amount of a compound financial instrument is allocated to its equity and liability components, the equity component is assigned the residual amount after deducting from the fair value of the instrument as a whole the amount separately determined for the liability component. The value of any derivative features (such as price protection feature) embedded in the compound financial instrument other than the equity component is included in the liability component. The sum of the carrying amounts assigned to the liability and equity components on initial recognition is always equal to the fair value that would be ascribed to the instrument as a whole. No gain or loss arises from initially recognizing the components of the instrument separately.

The equity component is recognized initially at the difference between the fair value of the compound financial instrument as a whole and the fair value of the liability component (including the embedded derivative liability). The fair value of the financial liability has been initially recognized at the amount payable on demand. As the preference shareholders can demand repayment of the purchase price at any time subsequent to any time after exit date; the fair value of the liability component has been calculated at not less than the nominal amount of the preference shares issued. Subsequent to initial recognition, the liability component of a compound financial instrument is measured at fair value through profit or loss. The equity component of a compound financial instrument is not re-measured subsequent to initial recognition. The embedded derivative is not separated from the host liability as both the host instrument as well as the embedded derivative are recorded at fair value through profit or loss.

Hence, these CCPS have been carried at fair value of the liability and no amount has been taken to equity as at April 01, 2019.

The above CCPS were accounted as financial liability till March 20, 2020 and carried at fair value. However, effective March 20, 2020, all qualified fund investors has waived their right to trigger the 'buy back clause'. Due to this Qualified Investor Majority can't trigger buyback. Hence the Management, based on legal opinion, is of the view that the buy back clause can never be triggered post March 20, 2020. Accordingly, the CCPS issued were reclassified as equity based on the guidance provided in Ind AS 109 Appendix D - Extinguishing Financial Liabilities with Equity Instruments from March 21, 2020. The difference between the carrying value of the liability as on March 20, 2020 and the fair value as on March 20, 2020 has been taken to statement of profit and loss during the previous year.

During the year ended March 2020, the 3,773 Compulsorily convertible preference shares (Rs 10 each, fully paid up), got converted from CCPS to equity and balance 124 shares has been treated as financial liability since this category of CCPS doesn't meet fixed to fixed criteria as the conversion ratio is not fixed post execution of share holders agreement on December 10, 2019.

The carrying amount of the liability component of compound financial instrument is summarized below:

		(Rs in Millions)
Particulars	For the year ended March 31, 2021	For the year ended March 31, 2020
Fair value of preference and equity shares classified as financial		

liability at the beginning of the year	1,083.52	9,186.23
Preference share issued during the year	-	2,130.17
Fair value loss on financial liability measured at fair value	1,585.41	1,452.22
Gain on derecognition of financial liability	-	(1,447.04)
Financial liabilities reclassified to equity due to conversion of CCPS into equity shares	-	(709.96)
Financial liabilities reclassified to equity due to extinguishment of financial liability	-	(9,528.10)
Carrying amount of preference and equity shares classified as financial liability at the end of the year	2,668.93	1,083.52

[612700] Notes - Income taxes

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of income tax [TextBlock]	Textual information (71) [See below]	
Major components of tax expense (income) [Abstract]		
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]		
Current tax expense (income)	0	0
Adjustments for current tax of prior periods	0	0
Total current tax expense (income) and adjustments for current tax of prior periods	0	0
Deferred tax expense (income) relating to origination and reversal of temporary differences	0	0
Total tax expense (income)	0	0
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Accounting profit	-3,698.15	-1,463.32
Tax expense (income) at applicable tax rate	0	0
Total tax expense (income)	0	0
Reconciliation of average effective tax rate and applicable tax rate [Abstract]		
Accounting profit	-3,698.15	-1,463.32

Textual information (71)

Disclosure of income tax [Text Block]

a. The following table provides the details of income tax assets and income tax liabilities as of March 31, 2021 and March 31, 2020

		(Rs in Millions)
	As at March 31, 2021	As at March 31, 2020
Income tax assets	12.33	3.19
Income tax liabilities	-	-
Net income tax assets/ (liabilities) at the end of the year	12.33	3.19

The gross movement in the income tax assets for the year ended March 31, 2021 and March 31, 2020 is as follows:

		(Rs in Millions)
	For year ended March 31, 2021	For year ended March 31, 2020
Net income tax assets in the beginning of the year	3.19	0.74
Income tax paid (Tax deducted at source)	9.14	2.45
Income tax refund	-	-
Net income tax assets in the end of the year	12.33	3.19

b. Recognized deferred tax assets and liabilities

		(Rs in Millions)
Particulars	For year ended March 31, 2021	For year ended March 31, 2020
Deferred tax liability		

Excess of WDV of fixed assets as per books over Income-Tax law	(2.17)	(4.86)
Deferred tax assets*		
Unabsorbed depreciation and carry forward losses	2.17	4.86
Deferred tax assets / (liabilities)	-	-

*The Company is unable to demonstrate reasonable certainty. Accordingly no deferred tax assets is recognized as at 31 March 2021 as there is no reasonable certainty supported by convincing evidence that sufficient future taxable income will be available against which such deferred tax assets will be realized.

c. Unrecognized deferred tax assets

Deferred tax assets have not been recognized with respect to the following items, because it is not probable that future taxable profit will be available against which the group can use the benefits therefrom.

		(Rs in Millions)
Particulars	For year ended March 31, 2021	For year ended March 31, 2020
Deductible temporary differences	-	-
Unabsorbed depreciation and carry forward losses	1,163.76	663.96
	1,163.76	663.96

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

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No

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

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No

[401100] Notes - Subclassification and notes on liabilities and assets**Other current financial liabilities, others [Table]**

..(1)

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

Other current financial liabilities, others [Axis]	Column1		Column2	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	2.76	6.04	25.51	24.85
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Creditors for capital goods	Creditors for capital goods	Payable to employees	Payable to employees
Other current financial liabilities, others	2.76	6.04	25.51	24.85

Other current financial liabilities, others [Table]

..(2)

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

Other current financial liabilities, others [Axis]	Column3		Column4	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	236.01	83.22	3.31	0
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Provision for expenses	Provision for expenses	Rent payable	Rent payable
Other current financial liabilities, others	236.01	83.22	3.31	0

Other current financial liabilities, others [Table]

..(3)

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

Other current financial liabilities, others [Axis]	Column5	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current financial liabilities notes [Abstract]		
Other current financial liabilities [Abstract]		
Other current financial liabilities, others	18.66	0
Other current financial liabilities, others [Abstract]		
Other current financial liabilities, others [Line items]		
Description of other current financial liabilities, others	Book overdraft	Book overdraft
Other current financial liabilities, others	18.66	0

Other non-current financial liabilities others [Table]

..(1)

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

Other non-current financial liabilities others [Axis]	Column	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other non-current financial liabilities notes [Abstract]		
Other non-current financial liabilities [Abstract]		
Other non-current financial liabilities, others	397.84	269.57
Other non-current financial liabilities others [Abstract]		
Other non-current financial liabilities others [Line items]		
Description other non-current financial liabilities others	Lease Liability	Lease Liability
Other non-current financial liabilities, others	397.84	269.57

Other current liabilities, others [Table]

..(1)

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

Other current liabilities, others [Axis]	Column1		Column2	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	34.91	20.89	4.43	0
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Other payables	Other payables	Deferred revenue	Deferred revenue
Other current liabilities, others	34.91	20.89	4.43	0

Subclassification of trade receivables [Table]

..(1)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	71.89	4.17	71.51	4.17
Allowance for bad and doubtful debts	0.38	0	0	0
Total trade receivables	71.51	4.17	71.51	4.17
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Trade receivables due by others			71.51	4.17
Total trade receivables due by directors, other officers or others			71.51	4.17
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Subclassification of trade receivables [Table]

..(2)

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

Classification based on current non-current [Axis]	Current [Member]	
Classification of assets based on security [Axis]	Doubtful [Member]	
	31/03/2021	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of notes on trade receivables [Abstract]		
Subclassification of trade receivables [Abstract]		
Subclassification of trade receivables [Line items]		
Breakup of trade receivables [Abstract]		
Trade receivables, gross	(A) 0.38	0
Allowance for bad and doubtful debts	(B) 0.38	0
Total trade receivables	0	0
Details of trade receivables due by directors, other officers or others [Abstract]		
Trade receivables due by directors	0	0
Trade receivables due by other officers	0	0
Trade receivables due by others	0.38	0
Total trade receivables due by directors, other officers or others	0.38	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]		
Trade receivables due by firms in which any director is partner	0	0
Trade receivables due by private companies in which any director is director	0	0
Trade receivables due by private companies in which any director is member	0	0
Total trade receivables due by firms or companies in which any director is partner or director	0	0

Footnotes

(A) Credit impaired

(B) Allowance for expected credit loss

Classification of inventories [Table]

..(1)

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

Classification of inventories [Axis]	Company inventories [Member]		Raw materials [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]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	117.4	26.01	(A) 14.79	0.98
Goods in transit	0	0	0	0
Mode of valuation	Valued at lower of cost or NRV	Valued at lower of cost or NRV	Valued at lower of cost or NRV	Valued at lower of cost or NRV

Footnotes

(A) Unprocessed meat and sea-food

Classification of inventories [Table]

..(2)

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

Classification of inventories [Axis]	Finished goods [Member]		Stores and spares [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]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	(A) 10.39	1.6	(B) 23.51	7.3
Goods in transit	0	0	0	0
Mode of valuation	Valued at lower of cost or NRV	Valued at lower of cost or NRV	Valued at lower of cost or NRV	Valued at lower of cost or NRV

Footnotes

(A) Processed meat, sea food, marinates, and eggs

(B) Consumables

Classification of inventories [Table]

..(3)

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

Classification of inventories [Axis]	Other inventories [Member]		Other inventories, others [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	68.71	16.13	68.71	16.13
Goods in transit	0	0	0	0
Mode of valuation	Valued at lower of cost or NRV	Valued at lower of cost or NRV	Valued at lower of cost or NRV	Valued at lower of cost or NRV
Nature of other inventories	Packing material	Packing material	Packing material	Packing material

Other current financial assets others [Table]

..(1)

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

Other current financial assets others [Axis]	Column1		Column2	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	61.8	15.67	0.48	1
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Accrued interest on fixed deposits	Accrued interest on fixed deposits	Employee advances	Employee advances
Other current financial assets others	61.8	15.67	0.48	1

Disclosure of breakup of provisions [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [Line items]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	22.1	11.37	0.78	0.32
Provision leave encashment			16.99	8.45
Total provisions for employee benefits	22.1	11.37	17.77	8.77
CSR expenditure provision	0	0	0	0
Other provisions	(A) 20.18	0		
Total provisions	42.28	11.37	17.77	8.77

Footnotes

(A) Cash-settled share-based payments

Other non-current financial assets, others [Table]

..(1)

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

Classification of other non-current financial assets others [Axis]	Column1		Column2	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current financial assets notes [Abstract]				
Other non-current financial assets [Abstract]				
Other non-current financial assets, others	59.24	28.02	4.71	0
Other non-current financial assets, others [Abstract]				
Other non-current financial assets, others [Line items]				
Description other non-current financial assets, others	Security deposits	Security deposits	(A) Other deposits	Other deposits
Other non-current financial assets, others	59.24	28.02	4.71	0

(A) Term deposits with banks to the extent held as security against the guarantees, intended to be held for more than 12 months

Details of advances [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of advances [Axis]	Advance tax [Member]		Advance income tax paid [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	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	12.33	3.19	12.33	3.19
Nature of other advance	Income tax assets (net)	Income tax assets (net)	Income tax assets (net)	Income tax assets (net)
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others	12.33	3.19	12.33	3.19
Total advance due by directors other officers or others	12.33	3.19	12.33	3.19
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table]

..(2)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of advances [Axis]	Capital advances [Member]		Advances value be received [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	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	35.32	23.47	69.17	7.1
Nature of other advance	Short term capital advances	Short term capital advances	Trade and other advances	Trade and other advances
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others	35.32	23.47	69.17	7.1
Total advance due by directors other officers or others	35.32	23.47	69.17	7.1
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table]

..(3)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of advances [Axis]	Prepaid expenses [Member]		Deposits with statutory authorities [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]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	17.82	5.97	19.39	11.36
Nature of other advance			Balance with government authorities	Balance with government authorities
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others	17.82	5.97	19.39	11.36
Total advance due by directors other officers or others	17.82	5.97	19.39	11.36
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table]

..(4)

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

Classification based on current non-current [Axis]	Current [Member]	
Classification of advances [Axis]	Other advances, others [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of notes on advances [Abstract]		
Disclosure of advances [Abstract]		
Disclosure of advances [Line items]		
Advances	(A) 14.01	11.85
Nature of other advance	Prepaid rent and Rental Advance	Prepaid rent and Rental Advance
Details of advance due by directors other officers or others [Abstract]		
Advance due by directors	0	0
Advance due by other officers	0	0
Advance due by others	13.96	11.85
Total advance due by directors other officers or others	13.96	11.85
Details of advance due by firms or companies in which any director is partner or director [Abstract]		
Advance due by firms in which any director is partner	0	0
Advance due by private companies in which any director is director	0	0
Advance due by private companies in which any director is member	0	0
Total advance due by firms or companies in which any director is partner or director	0	0

Footnotes

(A) Rental Advance Rs 0.5 Mn (P.Y Nil) and Prepaid rent Rs 13.96 Mn (P.Y 11.85 Mn)

Unless otherwise specified, all monetary values are in Millions of 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 (72) [See below]	
Total other non-current financial assets	63.95	28.02
Advances, non-current	12.33	3.19
Total other non-current assets	(A) 12.33	3.19
Disclosure of notes on cash and bank balances explanatory [TextBlock]	Textual information (73) [See below]	
Fixed deposits with banks	0	(B) 2,371.58
Other balances with banks	(C) 3.13	13.75
Total balance with banks	3.13	2,385.33
Cash on hand	4.19	4.67
Total cash and cash equivalents	7.32	2,390
Bank balance other than cash and cash equivalents	(D) 1,296	880.35
Total cash and bank balances	1,303.32	3,270.35
Earmarked balances with banks	0	0
Balances held with banks to extent held as margin money	0	0
Balances held with banks to extent held as security against borrowings	0	0
Balances held with banks to extent held as guarantees	0	0
Balances held with banks to extent held against other commitments	0	0
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than 12 months maturity	4.71	0
Total other current financial assets	62.28	16.67
Advances, current	155.71	59.75
Total other current assets	155.71	59.75
Total other non-current financial liabilities	397.84	269.57
Nature of other provisions	Cash - settled share-based payments	Cash - settled share-based payments
Current maturities of long-term debt	191.72	35.93
Current maturities of finance lease obligations	(E) 60.71	33.1
Interest accrued on borrowings	0	0
Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Debentures claimed but not paid	0	0
Public deposit payable, current	0	0
Total other current financial liabilities	(F) 538.68	183.14
Taxes payable other tax	(G) 29.78	19.37
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	29.78	19.37
Total other current liabilities	69.12	40.26

Footnotes

(A) Includes Income tax assets (net) : Rs. 12.33 Mn (PY Rs. 3.19 Mn)

(B) Deposits with original maturity up to 3 months

(C) Balances with banks in current accounts

(D) Deposits with original maturity for more than three and less than 12 months

(E) Lease Liability

(F) Including Lease Liability Rs. 60.71 Mn (P.Y Rs. 33.10 Mn)

(G) Statutory dues

Textual information (72)

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

Trade payables

		(Rs in Millions)
	Current	
	March 31, 2021	March 31, 2020
Dues of micro and small enterprises	-	-
Dues to others*	155.55	118.09
	155.55	118.09

*Includes Rs.1.58 million payable to related party

Textual information (73)

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

		(Rs in millions)
Details of bank balances/ deposits:	March 31, 2021	March 31, 2020
Bank balances available on demand/deposits with original maturity of three months or less included under 'cash and cash equivalents' (Refer note 8)	-	2,371.58
Bank deposits due to mature within 12 months of the reporting date included under 'Bank balances other than cash and cash equivalents' (Refer note 8)	1,296.00	880.35
Bank deposits due to mature after 12 months of the reporting date included under 'other non-current financial assets' (Refer note 4(A))	4.71	-
	1,300.71	3,251.93

[401200] Notes - Additional disclosures on balance sheet**Details of disclosures required under MSMED Act 2006 [Table]****..(1)**

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

Micro small medium enterprises [Axis]	MSMED	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Additional balance sheet notes [Abstract]		
Details of disclosures required under MSMED Act 2006 [Abstract]		
Details of disclosures required under MSMED Act 2006 [Line items]		
Principal and interest due remaining unpaid [Abstract]		
Principal due remaining unpaid	0	0
Interest due remaining unpaid	0	0
Total principal and interest due remaining unpaid	0	0
Amount of interest paid under MSMED Act 2006	0	0
Amount of payments made to supplier beyond due date during year	0	0
Amount of interest due and payable for period	0	0
Amount of interest accrued and remaining unpaid at end of accounting year	0	0
Amount of further interest due and payable even in succeeding year	0	0
Maximum amount outstanding for period from micro small medium enterprises	0	0
Name supplier being micro small medium enterprises	(A) -	-

Footnotes

(A) The Ministry of Micro, Small and Medium Enterprises has issued an office memorandum dated August 26, 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. Accordingly, the disclosure in respect of the amounts payable to such enterprises as at March 31, 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 Micro, Small and Medium Enterprises Development Act, 2006 ('Act') is not expected to be material. The Company has not received any claim for interest from any supplier under the said Act. [Note: The above information has been determined based on vendors identified by the Company and confirmed by the vendors.]

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (74) [See below]		
Description of estimates and critical accounting estimates explanatory [TextBlock]	Textual information (75) [See below]		
Additional balance sheet notes [Abstract]			
Contingent liabilities and commitments [Abstract]			
Classification of contingent liabilities [Abstract]			
Claims against company not acknowledged as debt	0	0	
Guarantees	0	0	
Other money for which company is contingently liable	0	0	
Total contingent liabilities	0	0	
Classification of commitments [Abstract]			
Estimated amount of contracts remaining to be executed on capital account and not provided for	(A) 18.52	5.77	
Uncalled liability on shares and other investments partly paid	0	0	
Other commitments	0	0	
Total commitments	18.52	5.77	
Total contingent liabilities and commitments	18.52	5.77	
Details regarding dividends [Abstract]			
Amount of dividends proposed to be distributed to equity shareholders	0	0	
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0	
Amount of dividends proposed to be distributed to preference shareholders	0	0	
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0	
Arrears of fixed cumulative dividends on preference shares	0	0	
Percentage of proposed dividend	0.00%	0.00%	
Details of disclosures required under MSMED Act 2006 [Abstract]			
Principal and interest due remaining unpaid [Abstract]			
Disclosure of information on deviation from accounting standards balance sheet [Abstract]			
Financial effect of deviation from accounting standards balance sheet	0	0	
Details of share capital held by foreign companies [Abstract]			
Percentage of share capital held by foreign company	6.68%	6.59%	
Value of share capital held by foreign company	0.11	0.1	
Percentage of paid-up capital held by foreign holding company and or with its subsidiaries	0.00%	0.00%	
Value of paid-up capital held by foreign holding company and or with its subsidiaries	0	0	
Details of shareholding pattern of promoters and public [Abstract]			
Number of shareholders promoters	2	2	
Number of shareholders public	19	18	
Total number of shareholders promoters and public	21	20	
Details of provision made by nidhi companies [Abstract]			
Amount of provisions to be made on account of income reversal and non-performing assets remaining unrealised	0	0	
Cumulative amount provided till previous year	0	0	
Amount provided in current year	0	0	
Balance amount to be provided	0	0	
Details of deposits [Abstract]			
Deposits accepted or renewed during period	0	0	
Deposits matured and claimed but not paid during period	0	0	
Deposits matured and claimed but not paid	0	0	
Deposits matured but not claimed	0	0	
Interest on deposits accrued and due but not paid	0	0	
Disclosure of equity share warrants [Abstract]			
Changes in equity share warrants during period [Abstract]			
Additions to equity share warrants during period	0	0	
Deductions in equity share warrants during period	0	0	
Total changes in equity share warrants during period	0	0	
Equity share warrants at end of period	0	0	0
Breakup of equity share warrants [Abstract]			
Equity share warrants for existing members	0	0	
Equity share warrants for others	0	0	
Total equity share warrants	0	0	0
Details of share application money received and paid [Abstract]			

Share application money received during year	0	(B) 2,114.23	
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	5	
Number of person share application money paid as at end of year	0	0	
Number of person share application money received as at end of year	0	0	
Share application money received and due for refund	0	0	
Disclosure of whether all assets and liabilities are registered with company	Yes	Yes	
Details on sweat equity shares [Abstract]			
Amount of sweat equity shares issued	0	0	
Details regarding cost records and cost audit[Abstract]			
Details regarding cost records [Abstract]			
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No	
Details regarding cost audit [Abstract]			
Whether audit of cost records of company has been mandated under Rules specified in SN 1	No	No	
Net worth of company	-1,281.25	2,359.97	
Details of unclaimed liabilities [Abstract]			
Unclaimed share application refund money	0	0	
Unclaimed matured debentures	0	0	
Unclaimed matured deposits	0	0	
Interest unclaimed amount	0	0	
Financial parameters balance sheet items [Abstract]			
Investment in subsidiary companies	0	0	
Investment in government companies	0	0	
Amount due for transfer to investor education and protection fund (IEPF)	0	0	
Gross value of transactions with related parties	101.78	43.22	
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	
Number of shareholders to whom shares are allotted under private placement during period	2	0	

Footnotes

(A) The Company has capital commitments towards capital work-in-progress

(B) Proceeds from issue of preference shares

Textual information (74)

Disclosure of additional balance sheet notes explanatory [Text Block]

Specified Bank Notes

The disclosures in the financial statements 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 March 31, 2021.

Textual information (75)

Description of estimates and critical accounting estimates explanatory [Text Block]

The preparation of financial statements requires the use of accounting estimates which, by definition, will seldom equal to the actual results. Management also needs to exercise judgments in applying the Company's accounting policies. This note provides the overview of the areas that involved a higher degree of judgments or complexity, and of items which are more likely to be materially adjusted due to estimates and assumptions turning out to be different than those originally assessed. Detailed information about each of these estimates and judgments is included in relevant notes together with information about the basis of calculation for each effected line item in financial statements. The areas involving critical estimates or judgments are:

- a) Estimated useful life of the Property, plant and equipment - Note 2.3 (e)
- b) Estimated useful life of Intangible assets - Note 2.3 (f)
- c) Estimation of defined benefit obligation - Note 2.3 (k)
- d) Recognition of deferred tax assets for carried forward tax losses - Note 2.3 (d)
- e) Share based payments - Note 30
- f) Leases - Note 2.3(g)
- g) Financial liability - Note 12.2

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

[611800] Notes - Revenue

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

	01/04/2020 to 31/03/2021
Disclosure of revenue [TextBlock]	Textual information (76) [See below]
Description of accounting policy for recognition of revenue [TextBlock]	Textual information (77) [See below]

Textual information (76)

Disclosure of revenue [Text Block]

Revenue from operations

		(Rs in Millions)
	For the year ended March 31, 2021	For the year ended March 31, 2020
Sale of meat, sea-food, marinates and eggs	4,083.54	1,253.87
Delivery income	113.17	60.78
Others	5.86	3.55
	4,202.57	1,318.20
Reconciliation of revenue from sale of products with the Contracted Price		
Sales Price	4,547.09	1,422.65
Less: Reduction towards discounts	(344.52)	(104.45)
	4,202.57	1,318.20

Disaggregate revenue information

The following table presents the disaggregated revenue from contracts with customers

		(Rs in Millions)
Particulars	For the year ended March 31, 2021	For the year ended March 31, 2020
At a point in time	4,155.38	1,318.20
Over the period of time	47.19	-

4,202.57

1,318.20

Textual information (77)

Description of accounting policy for recognition of revenue [Text Block]

Revenue from contracts with customers is recognized when control of the services are transferred to the customer at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those services.

"The MCA notified the Ind AS 115 Revenue from contracts with customers on March 28, 2018, which is effective from annual periods beginning on or after April 01, 2018. The Company has adopted the said standard as per the full retrospective approach, accordingly, has restated the comparative period presented."

The following specific recognition criteria must also be met before revenue is recognized:

(1) Sale of goods:

Revenue is recognized at the point in time when value and control is transferred to the customer, being delivery of food to a customer and it is probable that the company will collect the related consideration. Revenue is measured net of discounts and other sales-related taxes.

(2) Revenue from delivery charges:

Revenue from delivery charges is recognized when the services are rendered to end customers and there is no uncertainty with respect to collection.

(3) Other income

Profit on sale of mutual funds and fair value impact on mark to mark are recognized are recognized on transaction completion and or on reporting date as applicable. Interest income is recognized using the effective interest method or time-proportion method, based on rates implicit in the transaction.

[612400] Notes - Service concession arrangements

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of service concession arrangements [TextBlock]		
Whether there are any service concession arrangements	No	No

[612000] Notes - Construction contracts

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No

[612600] Notes - Employee benefits**Disclosure of sensitivity analysis for actuarial assumptions [Table]**

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			
Actuarial assumptions [Axis]	Actuarial assumption of discount rates [Member]		Actuarial assumption of expected rates of salary increases [Member]	
Defined benefit plans categories [Axis]	Unfunded		Unfunded	
	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 sensitivity analysis for actuarial assumptions [Abstract]				
Disclosure of sensitivity analysis for actuarial assumptions [Line items]				
Description of type of plan	Gratuity	Gratuity	Gratuity	Gratuity
Percentage of reasonably possible increase in actuarial assumption	1.00%	1.00%	1.00%	1.00%
Increase (decrease) in defined benefit obligation due to reasonably possible increase in actuarial assumption	-1.98	-1.02	1.96	0.9
Percentage of reasonably possible decrease in actuarial assumption	1.00%	1.00%	1.00%	1.00%
Increase (decrease) in defined benefit obligation due to reasonably possible decrease in actuarial assumption	2.34	1.2	-1.73	-0.82

Disclosure of sensitivity analysis for actuarial assumptions [Table]

..(2)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
Actuarial assumptions [Axis]	Other material actuarial assumptions [Member]	
Defined benefit plans categories [Axis]	Unfunded	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of sensitivity analysis for actuarial assumptions [Abstract]		
Disclosure of sensitivity analysis for actuarial assumptions [Line items]		
Description of type of plan	(A) Gratuity	Gratuity
Percentage of reasonably possible increase in actuarial assumption	1.00%	1.00%
Increase (decrease) in defined benefit obligation due to reasonably possible increase in actuarial assumption	-0.86	-0.41
Percentage of reasonably possible decrease in actuarial assumption	1.00%	1.00%
Increase (decrease) in defined benefit obligation due to reasonably possible decrease in actuarial assumption	0.94	0.45

Footnotes

(A) Attrition rate

Disclosure of defined benefit plans [Table]

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
Defined benefit plans categories [Axis]	Unfunded	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of defined benefit plans [Abstract]		
Disclosure of defined benefit plans [Line items]		
Description of type of plan	Gratuity	Gratuity
Surplus (deficit) in plan [Abstract]		
Defined benefit obligation, at present value	22.88	11.69
Plan assets, at fair value	0	0
Net surplus (deficit) in plan	-22.88	-11.69
Actuarial assumption of discount rates	6.55%	6.66%
Actuarial assumption of expected rates of salary increases	10.00%	10.00%

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

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]		
Net defined benefit liability (assets) [Axis]	Present value of defined benefit obligation [Member]		
Defined benefit plans categories [Axis]	Unfunded		
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of net defined benefit liability (assets) [Abstract]			
Disclosure of net defined benefit liability (assets) [Line items]			
Description of type of plan	Gratuity	Gratuity	
Changes in net defined benefit liability (assets) [Abstract]			
Current service cost, net defined benefit liability (assets)	10.79	4.56	
Interest expense (income), net defined benefit liability (assets)	0.76	0.56	
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]			
Actuarial losses (gains) arising from changes in demographic assumptions, net defined benefit liability (assets)	0	7.52	
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	-0.21	-3	
Total loss (gain) on remeasurement, net defined benefit liability (assets)	-0.21	4.52	
Payments from plan, net defined benefit liability (assets)	(A) 0.2	0	
Payments in respect of settlements, net defined benefit liability (assets)	0.2	0	
Increase (decrease) through other changes, net defined benefit liability (assets)	(B) -0.37	2.66	
Total increase (decrease) in net defined benefit liability (assets)	11.19	3.26	
Net defined benefit liability (assets) at end of period	22.88	11.69	8.43

(A) Benefits paid

(B) Actuarial (gain)/ loss on obligations arising from changes in experience adjustments

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of employee benefits [TextBlock]	Textual information (78) [See below]	
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	Yes	Yes
Disclosure of net defined benefit liability (assets) [TextBlock]		
Disclosure of sensitivity analysis for actuarial assumptions [TextBlock]		

Textual information (78)

Disclosure of employee benefits [Text Block]

a) Defined contribution plan

The amount recognized an expense towards contribution to Provident Fund for the year: Rs 38.56 million (March 31, 2020: Rs 17.49 million) and Employee State Insurance for the year: Rs 7.47 million (March 31, 2020: Rs 4.51 million)

b) Defined benefit plan

The Company operates under the gratuity plan where every employee who has completed at least five years of service gets a gratuity on departure at 15 days of last drawn salary for each completed year of service. The defined benefit gratuity scheme of the Company is non-funded.

The following tables summarise the components of net benefit expense recognized in the statement of profit and loss and amounts recognized in the balance sheet for gratuity benefit:

(i) Net benefit expenses (recognized in the statement of profit and loss):

		(Rs in Millions)
Particulars	March 31, 2021	March 31, 2020
Current service cost	10.79	4.56
Past service cost	-	-
Interest cost on defined benefit obligation	0.76	0.56
Net benefit expenses	11.55	5.12

(ii) Remeasurement (gains)/loss recognized in other comprehensive income:

		(Rs in Millions)
Particulars	March 31, 2021	March 31, 2020
Actuarial (gain)/ loss on obligations arising from changes in experience adjustments	(0.37)	2.65
Actuarial (gain)/ loss changes arising from changes in demographic assumptions	-	(7.52)
Actuarial (gain)/ loss on obligations arising from changes in financial assumptions	0.21	3.00

Actuarial loss / (gain) arising during the year	(0.16)	(1.86)
---	--------	--------

(iii) Net defined benefit asset/(liability)

		(Rs in Millions)
Particulars	March 31, 2021	March 31, 2020
Present value of defined benefit obligation	(22.88)	(11.69)
Fair value of plan assets	-	-
Plan (liability) / asset	(22.88)	(11.69)

(iv) Current & Non-Current Bifurcation of present value of defined benefit obligation:

		(Rs in Millions)
Particulars	March 31, 2021	March 31, 2020
Current	0.78	0.32
Non-Current	22.10	11.37
Closing defined benefit obligation	22.88	11.69

(iv) Changes in the present value of defined benefit obligation are as follows:

		(Rs in Millions)
Particulars	March 31, 2021	March 31, 2020
Opening defined benefit obligation	11.69	8.43
Current service cost	10.79	4.56
Past service cost	-	-

Interest cost	0.76	0.56
Benefits paid	(0.20)	-
Actuarial (gains) / losses on obligation	(0.16)	(1.86)
Closing defined benefit obligation	22.88	11.69

(v) The following pay-outs are expected in future years:

Particulars	March 31, 2021
March 31, 2022	0.87
March 31, 2023	0.72
March 31, 2024	0.61
March 31, 2025	0.55
March 31, 2026 onwards	20.13

vi) The principal assumptions used in determining gratuity benefit obligations for the Company's plans are shown below:

Particulars	March 31, 2021	March 31, 2020
Discount rate (p.a.)	6.55%	6.66%
Expected rate of salary increase (p.a.)	10.00%	10.00%
Attrition rate	25.00%	25.00%
Retirement age	60 years	60 years

(vii) A quantitative sensitivity analysis for significant assumption is as shown below:

Particulars		

Discount rate	March 31, 2021	March 31, 2020
Impact on defined benefit obligation due to 1% increase in discount rate	(1.98)	(1.02)
Impact on defined benefit obligation due to 1% decrease in discount rate	2.34	1.20
Salary escalation rate		
Impact on defined benefit obligation due to 1% increase in salary escalation rate	1.96	0.90
Impact on defined benefit obligation due to 1% decrease in salary escalation rate	(1.73)	(0.82)
Attrition rate		
Impact on defined benefit obligation due to 1% increase in attrition rate	(0.86)	(0.41)
Impact on defined benefit obligation due to 1% decrease in attrition rate	0.94	0.45

[612800] Notes - Borrowing costs

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No

[700100] Notes - Key managerial personnels and directors remuneration and other information**Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)**

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

Key managerial personnels and directors [Axis]	Director1	Director2	Director3	Director4
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	NIKHIL KHATTAU NIRVAN	KANWALJIT SINGH	BENEDICT JEROME MATHIAS	VIVEK GUPTA
Director identification number of key managerial personnel or director	00017880	01388140	01837379	02242466
Permanent account number of key managerial personnel or director	AADPK4598A	AHWPS5377H		AGSPG6369A
Date of birth of key managerial personnel or director	20/03/1963	15/08/1963	04/06/1968	06/02/1981
Designation of key managerial personnel or director	Nominee Director	Director	Nominee Director	Director
Qualification of key managerial personnel or director	FCA	MBA	B. Tech and MS	CA
Shares held by key managerial personnel or director	[shares] 0	[shares] 125	[shares] 0	[shares] 5,607
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	0	0	0	13.58
Gross salary to key managerial personnel or director	0	0	0	13.58
Sitting fees key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	0	0	0	13.58

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

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

Key managerial personnels and directors [Axis]	Director5 01/04/2020 to 31/03/2021	Director6 01/04/2020 to 31/03/2021	Director7 01/04/2020 to 31/03/2021	Director8 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	ABHAY KUMAR HANJURA	DHRUV KAPOOR	(A) YOHEI MARUYAMA	JAMES TZE WEI LEE
Director identification number of key managerial personnel or director	07107975	07730242	08293934	08682099
Permanent account number of key managerial personnel or director	ADAPH2183C	AGKPK8819R		
Date of birth of key managerial personnel or director	08/05/1986	01/06/1978	17/07/1978	26/10/1977
Designation of key managerial personnel or director	Director	Director	Nominee Director	Nominee Director
Qualification of key managerial personnel or director	BSC and Fellow Member of Indian Institute of Insurance	MBA	Bachelor's Degree in Laws, Chuo University, Tokyo 2002. Having communication ability and cooperative skills in spoken English.	Masters in Engineering - University of Oxford
Shares held by key managerial personnel or director	[shares] 5,606	[shares] 0	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	12.55	0	0	0
Gross salary to key managerial personnel or director	12.55	0	0	0
Sitting fees key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	12.55	0	0	0

Footnotes

(A) After the closure of FY 21, Mr. Yohei Maruyama Director of the Company stepped down from the Board w.e.f. July 09, 2021.

[612200] Notes - Leases**Disclosure of finance lease and operating lease by lessee [Table] ..(1)**

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

Maturity [Axis]	Not later than one year [Member]		Later than one year and not later than five years [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Disclosure of finance lease and operating lease by lessee [Abstract]				
Disclosure of finance lease and operating lease by lessee [Line items]				
Minimum finance lease payments payable	0	0	0	0
Minimum lease payments payable under non-cancellable operating lease	60.71	33.1	240.94	181.26

Disclosure of finance lease and operating lease by lessee [Table] ..(2)

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

Maturity [Axis]	Later than five years [Member]	
	31/03/2021	31/03/2020
Disclosure of finance lease and operating lease by lessee [Abstract]		
Disclosure of finance lease and operating lease by lessee [Line items]		
Minimum finance lease payments payable	0	0
Minimum lease payments payable under non-cancellable operating lease	156.9	88.31

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of leases [TextBlock]	Textual information (79) [See below]	
Whether company has entered into any lease agreement	Yes	Yes
Disclosure of recognised finance lease as assets by lessee [TextBlock]		
Disclosure of finance lease and operating lease by lessee [TextBlock]		
Minimum operating lease payments recognised as expense	33.98	12.9
Total lease and sublease payments recognised as expense	33.98	12.9
Whether any operating lease has been converted to financial lease or vice-versa	No	No

Textual information (79)

Disclosure of leases [Text Block]

Leases

The Company leases office premises facilities, production units and delivery centers. The leases typically run for a period of 1 to 9 years, with an option to renew the lease after that date. For certain leases, the Company is restricted from entering into any sub-lease arrangements.

Information about leases for which the Company is a lessee is presented below.

Right-of-use asset

		(Rs in Millions)
	March 31, 2021	March 31, 2020
Opening Balance	273.56	99.35
Additions during the year	221.08	220.88
Depreciation during the year	(65.64)	(46.67)
Remeasurement due to lease modification**	(19.28)	-
	409.72	273.56

Lease Liability

		(Rs in Millions)
	March 31, 2021	March 31, 2020
Opening balance	302.67	106.28
Additions during the year	221.08	220.88
Interest during the year	52.91	38.00
Remeasurement due to lease modification**	(24.47)	-

Less: Payment of lease rentals	(95.48)	(63.51)
Add: Rent payable	1.84	1.02
	458.55	302.67

**This pertains to revision in lease term and lease rentals

				(Rs in Millions)
	Non-current		Current	
	March 31, 2021	March 31, 2020	March 31, 2021	March 31, 2020
Lease Liability	397.84	269.57	60.71	33.10
Maturity analysis - contractual discounted cash flows	Total	0-1 years	1-5 years	5 years and above
Lease Liability	458.55	60.71	240.94	156.90
				(Rs in Millions)
Short term and low value leases		March 31, 2021		March 31, 2020
Rent expense related to short term and low value leases		33.98		12.90

[612300] Notes - Transactions involving legal form of lease

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

[612900] Notes - Insurance contracts

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No

[613100] Notes - Effects of changes in foreign exchange rates

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	

[500100] Notes - Subclassification and notes on income and expenses**Miscellaneous other operating revenues [Table]**

..(1)

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

Miscellaneous other operating revenues [Axis]	Column1		Column2	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of other operating revenues [Abstract]				
Other operating revenues [Abstract]				
Miscellaneous other operating revenues	113.17	60.78	5.86	3.55
Miscellaneous other operating revenues [Abstract]				
Miscellaneous other operating revenues [LineItems]				
Description of miscellaneous other operating revenues	Delivery income	Delivery income	Others	Others
Miscellaneous other operating revenues	113.17	60.78	5.86	3.55

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on income and expense explanatory [TextBlock]	Textual information (80) [See below]	
Disclosure of revenue from operations [Abstract]		
Disclosure of notes on revenue from operations explanatory [TextBlock]	Textual information (81) [See below]	
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	(A) 4,083.54	1,253.87
Revenue from sale of services	0	0
Other operating revenues	119.03	64.33
Other operating revenues	119.03	64.33
Total revenue from operations other than finance company	4,202.57	1,318.2
Total revenue from operations	4,202.57	1,318.2
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	119.03	64.33
Total other operating revenues	119.03	64.33
Total other operating revenues	119.03	64.33
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues	119.03	64.33
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on other current investments	(B) 111.39	27.95
Total interest income on current investments	111.39	27.95
Interest income on non-current investments [Abstract]		
Interest on other non-current investments	0	0
Total interest income on non-current investments	0	0
Total interest income	111.39	27.95
Dividend income [Abstract]		
Dividend income non-current investments [Abstract]		
Dividend income non-current investments from others	0	0
Total dividend income non-current investments	0	0
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Net gain/loss on sale of current investments	(C) 27.68	30.47
Total net gain/loss on sale of investments	27.68	30.47
Other non-operating income [Abstract]		
Miscellaneous other non-operating income	(D) 10.77	3.43
Total other non-operating income	10.77	3.43
Total other income	149.84	61.85
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense other borrowings	(E) 25.26	9.04
Interest lease financing	(F) 52.91	38
Total interest expense	78.17	47.04
Total finance costs	78.17	47.04
Employee benefit expense [Abstract]		
Salaries and wages	(G) 976.32	541.17
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	26.12	17.72
Total remuneration to directors	26.12	17.72
Remuneration to manager [Abstract]		
Salary to manager	0	0
Total remuneration to manager	0	0
Total managerial remuneration	26.12	17.72
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	46.07	22
Total contribution to provident and other funds	46.07	22
Employee share based payment [Abstract]		

Employee share based payment- Equity settled	72.93	29.92
Total employee share based payment	72.93	29.92
Gratuity	11.55	5.12
Staff welfare expense	57.86	29.1
Total employee benefit expense	1,190.85	645.03
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	83.79	50.95
Amortisation expense	(H) 66.2	47.48
Total depreciation, depletion and amortisation expense	149.99	98.43
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	48.26	9.12
Power and fuel	70.95	39.07
Rent	36.63	23.83
Repairs to building	4.81	1.6
Repairs to machinery	3.73	2.88
Insurance	13.2	4.86
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	(I) 5.51	10.74
Total rates and taxes excluding taxes on income	5.51	10.74
Telephone postage	(J) 14.48	8.21
Printing stationery	3.59	3.3
Information technology expenses	109.26	51.42
Travelling conveyance	41.21	19.06
Legal professional charges	(K) 93.27	52.27
Safety security expenses	13.74	5.51
Directors sitting fees	0	0
Bank charges	3.27	2.16
Advertising promotional expenses	659.7	493.56
Commission paid other selling agents	22.44	8.29
Transportation distribution expenses	280.94	121.48
Discounting charges	(L) 47.72	17.05
Cost repairs maintenance other assets	0.86	0.87
Net provisions charged [Abstract]		
Other provisions created	(M) 0.38	0
Total net provisions charged	0.38	0
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Payments to auditor [Abstract]		
Payment for audit services	1.8	1.55
Payment for taxation matters	0.2	0.15
Total payments to auditor	(N) 2	1.7
CSR expenditure	0	0
Miscellaneous expenses	(O) 392.06	126.82
Total other expenses	1,868.01	1,003.8
Current tax [Abstract]		
Current tax pertaining to current year	0	0
Total current tax	0	0

Footnotes

(A) Sale of meat, sea-food, marinates and eggs

(B) Interest and finance income

(C) Profit on sale of mutual fund investments

(D) Notional income on unwinding of financial instruments Rs. 2.66 Mn (P.Y - Rs. 1.84 Mn) , Other income Rs.5.60 Mn (P.Y - Rs 1.59 Mn) and Net gain on fair valuation of current investments Rs 2.51 Mn (P.Y Nil)

(E) Interest on term loan from financial institution

(F) Interest on lease liability

(G) Salaries, wages and bonus

(H) Amortisation of Intangible Assets Rs. 0.56 Mn (PY - Rs. 0.81 Mn) and Depreciation of Right-of-use assets Rs. 65.64 Mn (PY - Rs. 46.67 Mn)

(I) Rates and taxes

(J) Telephone and other communication expenses

(K) Excluding Payment to auditors (excluding all the applicable taxes)

(L) Short collection from customer

(M) Provision for doubtful receivables

(N) Payment to auditors (excluding all the applicable taxes)

(O) Subcontractor fees Rs. 301.30 Mn (PY - Rs. 88.79 Mn), Janitorial Rs. 13.74 Mn (PY - Rs. 8.10 Mn), Payment gateway charges Rs. 44.02 Mn (PY - Rs. 16.28 Mn), Office expenses Rs. 23.81 Mn (PY - Rs. 8.21 Mn), Call center service charges Rs. 6.85 Mn (PY - Rs. 4.08 Mn) and Miscellaneous expenses Rs. 2.34 Mn (PY - Rs. 1.36 Mn)

Textual information (80)**Subclassification and notes on income and expense explanatory [Text Block]**

Cost of materials consumed

		(Rs in Millions)
	For the year ended March 31, 2021	For the year ended March 31, 2020
Inventory and biological assets at the beginning of the year	26.01	11.52
Add : Purchases	3,285.67	1,057.68
Less : Inventory and biological assets at the end of the year	(124.76)	(26.01)
	3,186.92	1,043.19

Textual information (81)

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

Revenue from operations

		(Rs in Millions)
	For the year ended March 31, 2021	For the year ended March 31, 2020
Sale of meat, sea-food, marinates and eggs	4,083.54	1,253.87
Delivery income	113.17	60.78
Others	5.86	3.55
	4,202.57	1,318.20
Reconciliation of revenue from sale of products with the Contracted Price		
Sales Price	4,547.09	1,422.65
Less: Reduction towards discounts	(344.52)	(104.45)
	4,202.57	1,318.20

Disaggregate revenue information

The following table presents the disaggregated revenue from contracts with customers

		(Rs in Millions)
Particulars	For the year ended March 31, 2021	For the year ended March 31, 2020
At a point in time	4,155.38	1,318.20
Over the period of time	47.19	-

	4,202.57	1,318.20
--	----------	----------

[613200] Notes - Cash flow statement

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of cash flow statement [TextBlock]	Textual information (82) [See below]		
Description of accounting policy for determining components of cash and cash equivalents [TextBlock]	Textual information (83) [See below]		
Cash and cash equivalents cash flow statement	-11.34	2,390	0.28
Bank overdrafts	-18.66	0	
Cash and cash equivalents	7.32	2,390	
Income taxes paid (refund), classified as operating activities	9.14	2.45	
Total income taxes paid (refund)	9.14	2.45	

Textual information (82)

Disclosure of cash flow statement [Text Block]

Note:		(Rs in Millions)
	For the year ended March 31, 2021	For the year ended March 31, 2020
Cash and cash equivalents at the end of the year (Refer note 8)	7.32	2,390.00
Bank overdraft (Refer note 13)	(18.66)	-
	(11.34)	2,390.00

Debt reconciliation statement in accordance with Ind AS 7

Non-current borrowings and current maturities of long-term borrowings

		(Rs in Millions)
	For the year ended March 31, 2021	For the year ended March 31, 2020
Opening balance	36.00	84.00
Proceeds / (Repayment) of borrowings	560.94	(48.00)
Closing balance	596.94	36.00

Textual information (83)

Description of accounting policy for determining components of cash and cash equivalents [Text Block]

Cash and cash equivalents in the balance sheet and for the purpose of cash flow statement comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value. Cash and cash equivalents consist of balances with bank which are unrestricted for withdrawal and use.

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

Unless otherwise specified, all monetary values are in Millions of 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 (84) [See below]	
Gains on disposals of investments	(A) 27.68	30.47
Net gains (losses) on disposals of investments	27.68	30.47
Changes in inventories of finished goods	(B) -8.79	0.7
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-8.79	0.7
Exceptional items before tax	-1,585.41	-5.18
Tax effect of exceptional items	0	0
Total exceptional items	-1,585.41	-5.18
Details of nature of exceptional items	As per Textual information	As per Textual information
Write down of inventories to net realizable value	0	0
Reversal of write down of inventories to net realizable value	0	0
Cost of restructuring of enterprise	0	0
Reversal of cost of restructuring of enterprise	0	0
Disposals of items of property, plant and equipment	0.25	0.03
Disposals of investments	1,374.74	5,458.51
Expenses on legislative changes having retrospective application	0	0
Income on legislative changes having retrospective application	0	0
Expense on litigation settlements	0	0
Income on litigation settlements	0	0
Other reversals of provisions	0	0
Dividends from subsidiary companies	0	0
Provisions for losses of subsidiary companies	0	0
Profits or losses from partnership firms or association of persons or limited liability partnerships	0	0
Financial effect of deviation from accounting standards profit and loss account	0	0
Amount of contributions made to political party or for political purpose	0	0
Amount of contributions made to national defence fund	0	0
Cost incurred by holding company for issuing options or shares under employee stock option or stock purchase scheme	0	0
Cost reimbursed by subsidiary company for issuing options or shares under employee stock option or stock purchase scheme	0	0
Domestic sale manufactured goods	4,083.54	1,253.87
Domestic sale traded goods	0	0
Total domestic turnover goods, gross	4,083.54	1,253.87
Export sale manufactured goods	0	0
Export sale traded goods	0	0
Total export turnover goods, gross	0	0
Total revenue from sale of products	(C) 4,083.54	1,253.87
Domestic revenue services	0	0
Export revenue services	0	0
Total revenue from sale of services	0	0
Capital expenditure in foreign currency	0	0
Expenditure on corporate social responsibility activities as per guidelines	0	0
Gross value of transaction with related parties	101.78	43.22
Bad debts of related parties	0	0

Footnotes

(A) Profit on sale of mutual fund investments

(B) Processed meat, sea-food, marinates, and eggs

(C) Sale of meat, sea-food, marinates and eggs

Textual information (84)

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

Exceptional items		Amount in Mn.
	For the year ended	
	March 31, 2021	March 31, 2020
Fair value loss on financial liability measured at fair value (Refer note 12.2)	1,585.41	1,452.22
Gain on derecognition of financial liability (Refer note 12.2)	-	(1,447.04)
	1,585.41	5.18

[611200] Notes - Fair value measurement**Disclosure of fair value measurement of assets [Table]**

..(1)

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

Measurement [Axis]	At fair value [Member]			Recurring fair value measurement [Member]
Classes of assets [Axis]	Other assets [Member]			Other assets [Member]
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]			Level 1 of fair value hierarchy [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	155.37	0	2,490.04	155.37
Nature of other assets	Investment in mutual funds	Investment in mutual funds		Investment in mutual funds
Description of valuation techniques used in fair value measurement, assets	Level 1	Level 1		Level 1
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	30.19	30.47		30.19
Purchases, fair value measurement, assets	1,499.92	2,938		1,499.92
Sales, fair value measurement, assets	1,374.74	5,458.51		1,374.74
Total increase (decrease) in fair value measurement, assets	155.37	-2,490.04		155.37
Assets at end of period	155.37	0	2,490.04	155.37
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Other Income	Other Income		Other Income
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	-	-		-
Nature of other assets	Investment in mutual funds	Investment in mutual funds		Investment in mutual funds

Disclosure of fair value measurement of assets [Table]

..(2)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets [Member]		Other assets 1 [Member]	
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]		Level 1 of fair value hierarchy [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	0	2,490.04	155.37	0
Nature of other assets	Investment in mutual funds		Investment in mutual funds	Investment in mutual funds
Description of valuation techniques used in fair value measurement, assets	Level 1		Level 1	Level 1
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	30.47		(A) 30.19	30.47
Purchases, fair value measurement, assets	2,938		1,499.92	2,938
Sales, fair value measurement, assets	5,458.51		1,374.74	5,458.51
Total increase (decrease) in fair value measurement, assets	-2,490.04		155.37	-2,490.04
Assets at end of period	0	2,490.04	155.37	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Other Income		Other Income	Other Income
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	-		-	-
Nature of other assets	Investment in mutual funds		Investment in mutual funds	Investment in mutual funds

(A) Profit on sale of mutual fund investments & Net gain on fair valuation of current investments

Disclosure of fair value measurement of assets [Table]

..(3)

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

Measurement [Axis]	Recurring fair value measurement [Member]
Classes of assets [Axis]	Other assets 1 [Member]
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]
	31/03/2019
Disclosure of fair value measurement of assets [Abstract]	
Disclosure of fair value measurement of assets [Line items]	
Assets	2,490.04
Reconciliation of changes in fair value measurement, assets [Abstract]	
Assets at end of period	2,490.04

Disclosure of fair value measurement of liabilities [Table]

..(1)

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

Measurement [Axis]	At fair value [Member]			Recurring fair value measurement [Member]
Classes of liabilities [Axis]	Column			Column
Levels of fair value hierarchy [Axis]	Level 3 of fair value hierarchy [Member]			Level 3 of fair value hierarchy [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of fair value measurement of liabilities [Abstract]				
Disclosure of fair value measurement of liabilities [Line items]				
Nature of liabilities	Instruments entirely liability in nature	Instruments entirely liability in nature		Instruments entirely liability in nature
Liabilities	2,668.93	1,083.52	9,186.23	2,668.93
Description of valuation techniques used in fair value measurement, liabilities	Level 3	Level 3		Level 3
Reconciliation of changes in fair value measurement, liabilities [Abstract]				
Changes in fair value measurement, liabilities [Abstract]				
Losses (gains) recognised in profit or loss, fair value measurement, liabilities	-1,585.41	-5.18		-1,585.41
Issues, fair value measurement, liabilities	0	-8,107.89		0
Total increase (decrease) in fair value measurement, liabilities	1,585.41	-8,102.71		1,585.41
Liabilities at end of period	2,668.93	1,083.52	9,186.23	2,668.93
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	Exceptional items	Exceptional items		Exceptional items
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	-	-		-
Nature of liabilities	Instruments entirely liability in nature	Instruments entirely liability in nature		Instruments entirely liability in nature

Disclosure of fair value measurement of liabilities [Table]

..(2)

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

Measurement [Axis]	Recurring fair value measurement [Member]	
Classes of liabilities [Axis]	Column	
Levels of fair value hierarchy [Axis]	Level 3 of fair value hierarchy [Member]	
	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of fair value measurement of liabilities [Abstract]		
Disclosure of fair value measurement of liabilities [Line items]		
Nature of liabilities	Instruments entirely liability in nature	
Liabilities	1,083.52	9,186.23
Description of valuation techniques used in fair value measurement, liabilities	Level 3	
Reconciliation of changes in fair value measurement, liabilities [Abstract]		
Changes in fair value measurement, liabilities [Abstract]		
Losses (gains) recognised in profit or loss, fair value measurement, liabilities	-5.18	
Issues, fair value measurement, liabilities	(A) -8,107.89	
Total increase (decrease) in fair value measurement, liabilities	-8,102.71	
Liabilities at end of period	1,083.52	9,186.23
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	Exceptional items	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	-	
Nature of liabilities	Instruments entirely liability in nature	

(A) Liability component of CCPS issued during 19-20, Conversion of agel round to common stock and Adjustment

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of fair value measurement [TextBlock]	Textual information (85) [See below]	
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	Yes	Yes
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	Yes	Yes
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No
Disclosure of significant unobservable inputs used in fair value measurement of assets [TextBlock]		
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [TextBlock]		

Textual information (85)

Disclosure of fair value measurement [Text Block]

Fair value hierarchy

An analysis of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Level 1 to Level 3, as described below:

Quoted prices in an active market (Level 1): This level of hierarchy includes financial assets that are measured by reference to quoted prices (unadjusted) in active markets for identical assets or liabilities. This category consists of investment in quoted equity shares, and mutual fund investments.

Valuation techniques with observable inputs (Level 2): This level of hierarchy includes financial assets and liabilities, measured using inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices).

Valuation techniques with significant unobservable inputs (Level 3): This level of hierarchy includes financial assets and liabilities measured using inputs that are not based on observable market data (unobservable inputs). Fair values are determined in whole or in part, using a valuation model based on assumptions that are neither supported by prices from observable current market transactions in the same instrument nor are they based on available market data.

				(Rs in Millions)
Particulars	Fair value measurements at reporting date using			
	Level 1	Level 2	Level 3	Total
As at March 31, 2021				
Financial assets				
Investment in mutual funds	155.37	-	-	155.37
Financial Liabilities				
Instruments entirely liability in nature	-	-	2,668.93	2,668.93
As at March 31, 2020				
Financial assets				
Investment in mutual funds	-	-	-	-

Financial Liabilities				
Instruments entirely liability in nature	-	-	1,083.52	1,083.52

- (i) Short term financial assets and liabilities are stated at carrying value which is approximately equal to their fair value.
- (ii) There have been no transfers between Level 1, Level 2 and Level 3 for the years ended March 31, 2021 and March 31, 2020.
- (iii) Fair value of mutual funds is determined based on the net asset value of the fund.
- (iv) Instruments entirely liability in nature has been valued using the DCF approach and allocated within the different type of instruments using option pricing model

[613300] Notes - Operating segments

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of entity's operating segments [TextBlock]	Textual information (86) [See below]	
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

Textual information (86)

Disclosure of entity's operating segments [Text Block]

Operating segments are identified as those components of the Company (a) that engage in business activities to earn revenues and incur expenses (including transactions with any of the Company's other components) (b) whose operating results are regularly reviewed by the Company's Chief Executive Officer to make decisions about resource allocation and performance assessment and (c) for which discrete financial information is available. The accounting policies consistently used in the preparation of the financial statements are also applied to record revenue and expenditure in individual segments.

The Company is primarily engaged in business of manufacture, produce, process, distribute, supply, buy, sell and deal in all the varieties of meat, meat products, variety of sea-food, marinates, spreads and eggs. Accordingly, the amounts appearing in the financial statements relate to the aforementioned services. The Company operates only in India and no property, plant and equipment of the Company are located outside India.

The Company is not reliant on revenues from transactions with any single external customer and does not receive 10% or more of its revenues from transactions with any single external customer.

[610700] Notes - Business combinations

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	No	No
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

[611500] Notes - Interests in other entities

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	No	No
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	No	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

[610800] Notes - Related party**Disclosure of transactions between related parties [Table]**

..(1)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
Related party [Axis]	Related1		Related2	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Vivek Gupta - Director	Vivek Gupta - Director	Abhay Hanjura - Director	Abhay Hanjura - Director
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AGSPG6369A	AGSPG6369A	ADAPH2183C	ADAPH2183C
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]				
Other related party transactions expense	(A) 13.58	9.16	(B) 12.55	8.55
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) Managerial remuneration (Post employment benefits comprising gratuity and compensated absences are not disclosed as these are determined for the company as a whole.)

(B) Managerial remuneration (Post employment benefits comprising gratuity and compensated absences are not disclosed as these are determined for the company as a whole.)

Disclosure of transactions between related parties [Table]

..(2)

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

Categories of related parties [Axis]	Other related parties [Member]			
Related party [Axis]	Related3		Related4	Related5
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	INTELLIGENT RETAIL PRIVATE LIMITED	INTELLIGENT RETAIL PRIVATE LIMITED	G L A M Y O TECHNOLOGIES PRIVATE LIMITED	SECURENS SYSTEMS PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U63030KA2019PTC121413	U63030KA2019PTC121413	U85100DL2019PTC357524	U74999MH2011PTC225609
Description of nature of related party relationship	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives
Related party transactions [Abstract]				
Services received related party transactions			(A) 3.69	(B) 0.46
Other related party transactions expense	(C) 69.56	25.51		
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	1.58	3.55		
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) Professional fees

(B) Professional fees

(C) Transportation expenses

Disclosure of transactions between related parties [Table]

..(3)

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

Categories of related parties [Axis]	Other related parties [Member]		
Related party [Axis]	Related6	Related7	Related8
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]			
Disclosure of transactions between related parties [Line items]			
Name of related party	CUSTOMER INSIGHT 360 TECHNOLOGIES PRIVATE LIMITED	IMAGINE MARKETING PRIVATE LIMITED	Nichirei Corporation
Country of incorporation or residence of related party	INDIA	INDIA	JAPAN
CIN of related party	U72900KA2016PTC094550	U52300MH2013PTC249758	
Description of nature of related party relationship	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Others
Related party transactions [Abstract]			
Services received related party transactions	(A) 0.41		
Other related party transactions expense		(B) 1.02	
Other related party transactions income			(C) 0.51
Outstanding balances for related party transactions [Abstract]			
Amounts receivable related party transactions			0.04
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0

Footnotes

(A) Professional fees

(B) Staff welfare charges

(C) Nichirei Corporation

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of related party [TextBlock]	Textual information (87) [See below]	
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	No	No

Textual information (87)

Disclosure of related party [Text Block]

Names of related parties and nature of relationship

Names	Nature of relationship
Vivek Gupta	Director
Abhay Kumar Hanjura	Director
Nikhil Khattau Nirvan	Director
Kanwaljit Singh	Director
Benedict Jerome Mathias	Director
Dhruv Kapoor	Director
Yohei Maruyama	Director
James Tze Wei Lee	Director
Intelligent Retail Private Limited	Common Director
Glamyo Technologies Private Limited	Common Director
Securens Systems Private Limited	Common Director
Imagine Marketing Private Limited	Common Director
Customer Insight 360 Tech Private Limited	Common Director
Nichirei Corporation	Shareholder

[611700] Notes - Other provisions, contingent liabilities and contingent assets**Disclosure of other provisions [Table]**

..(1)

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

Classes of other provisions [Axis]	Other provisions, others [Member]			Other provisions, others 1 [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of other provisions [Abstract]				
Disclosure of other provisions [Line items]				
Reconciliation of changes in other provisions [Abstract]				
Changes in other provisions [Abstract]				
Additional provisions, other provisions [Abstract]				
New provisions, other provisions	20.18	0		20.18
Total additional provisions, other provisions	20.18	0		20.18
Total changes in other provisions	20.18	0		20.18
Other provisions at end of period	20.18	0	0	20.18
Description of nature of obligation, other provisions	Cash - settled share-based payments	Cash - settled share-based payments		Cash - settled share-based payments
Description of other provisions, others	Cash - settled share-based payments	Cash - settled share-based payments		Cash - settled share-based payments

Disclosure of other provisions [Table]

..(2)

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

Classes of other provisions [Axis]	Other provisions, others 1 [Member]	
	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of other provisions [Abstract]		
Disclosure of other provisions [Line items]		
Reconciliation of changes in other provisions [Abstract]		
Changes in other provisions [Abstract]		
Additional provisions, other provisions [Abstract]		
New provisions, other provisions	0	
Total additional provisions, other provisions	0	
Total changes in other provisions	0	
Other provisions at end of period	0	0
Description of nature of obligation, other provisions	Cash - settled share-based payments	
Description of other provisions, others	Cash - settled share-based payments	

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of other provisions [TextBlock]		
Disclosure of contingent liabilities [TextBlock]	Textual information (88) [See below]	
Whether there are any contingent liabilities	No	No

Textual information (88)

Disclosure of contingent liabilities [Text Block]

Commitments and contingencies

(a) The Company is involved in other disputes, lawsuits and claims, including commercial matters, which arise from time to time in the ordinary course of business. The Company believes that there are no such pending matters that are expected to have any material adverse effect on its financial statements.

(b) The Company has capital commitments towards capital work-in-progress amounting to Rs 18.52 million (March 31, 2020: Rs 5.77 million)

[700200] Notes - Corporate social responsibility

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

	01/04/2020 to 31/03/2021
Disclosure of corporate social responsibility explanatory [TextBlock]	Textual information (89) [See below]
Whether provisions of corporate social responsibility are applicable on company	No

Textual information (89)

Disclosure of corporate social responsibility explanatory [Text Block]

Since the Company does not meet the criteria specified in section 135 of the Companies act, 2013, the Company is not required to spend any amount on activities related to corporate social responsibility for the year ended March 31, 2021 and March 31, 2020.

[610500] Notes - Events after reporting period

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of events after reporting period [TextBlock]	Textual information (90) [See below]	
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

Textual information (90)

Disclosure of events after reporting period [Text Block]

Subsequent to the year ended March 31, 2021, the Company issued 100 equity shares and 16,334 units of 0.0001% Series F CCPS for a total consideration of Rs. 8,590.36 million. The Series F CCPS shall be convertible, at the option of, and without the payment of any additional consideration by, the holders thereof, at any time and from time to time after the date of issuance of such shares, into such number of equity shares as is determined in accordance with the agreement.

[612500] Notes - Share-based payment arrangements**Disclosure of terms and conditions of share-based payment arrangement [Table]**

..(1)

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

Types of share-based payment arrangements [Axis]	Column	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of terms and conditions of share-based payment arrangement [Abstract]		
Disclosure of terms and conditions of share-based payment arrangement [Line items]		
Description of share-based payment arrangement	ESOP 2016	ESOP 2016
Description of vesting requirements for share-based payment arrangement	These options generally vest in tranches over a period four years from the date of grant.	These options generally vest in tranches over a period four years from the date of grant.
Description of maximum term of options granted for share-based payment arrangement	The maximum contractual term for aforementioned stock option plans is generally 11 years.	The maximum contractual term for aforementioned stock option plans is generally 11 years.
Number of instruments granted in share-based payment arrangement	2,844	2,244

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of share-based payment arrangements [TextBlock]	Textual information (91) [See below]		
Whether there are any share based payment arrangement	Yes	Yes	
Disclosure of terms and conditions of share-based payment arrangement [TextBlock]			
Disclosure of terms and conditions of share-based payment arrangement [Abstract]			
Disclosure of number and weighted average exercise prices of share options [TextBlock]			
Number of share options outstanding in share based payment arrangement [Abstract]			
Number of share options granted in share-based payment arrangement	388	706	
Number of share options forfeited in share-based payment arrangement	-287	-201	
Number of share options exercised in share-based payment arrangement	0	-166	
Total changes of number of share options outstanding in share based payment arrangement	101	339	
Number of share options outstanding in share-based payment arrangement at end of period	1,897	1,796	1,457
Number of share options exercisable in share-based payment arrangement	1,142	864	
Weighted average exercise price of share options exercisable in share-based payment arrangement	22,876	6,517	
Disclosure of indirect measurement of fair value of goods or services received, share options granted during period [TextBlock]			
Description of option pricing model, share options granted	Black-Scholes option-pricing model	Black-Scholes option-pricing model	
Weighted average share price, share options granted	345,737.85	210,538.3	
Expected volatility, share options granted	20.12%	18.65%	
Expected dividend as percentage, share options granted	0.00%	0.00%	
Risk free interest rate, share options granted	6.18%	6.14%	

Textual information (91)

Disclosure of share-based payment arrangements [Text Block]

Employee share based payments

(A) Stock Option Plans ("ESOP 2016")

1) Employees covered under Stock Option Plans ("ESOP 2016") are granted an option to purchase shares of the Company at the respective exercise prices, subject to requirements of vesting conditions. These options generally vest in tranches over a period of four years from the date of grant. Upon vesting, the employees can acquire one equity share for every option. The maximum contractual term for aforementioned stock option plans is generally 11 years. The maximum number of options comprised in the ESOP plan approved by the Company is 2,844 (March 31, 2020: 2244) equity shares.

2) The stock compensation cost is computed under the fair value method and amortized over the vesting period.

3) The Board evaluates the performance and other criteria of employees and approves the grant of options. These options vest with employees over a specified period subject to fulfilment of certain conditions. Upon vesting, employees are eligible to apply and secure allotment of Company's shares at a price determined on the date of grant of options. The particulars of options granted are tabulated below.

The activity in the options under the Plan in respect of options granted to employees of the Company is summarized below:

The details of activity under the ESOP Plan are summarized below:

				(Rs in Millions)
Particulars	March 31, 2021		March 31, 2020	
	Number of options	Weighted average exercise price (in Rs)	Number of options	Weighted average exercise price (in Rs)
Outstanding at the beginning of the year	1,796	30	1,457	17,419
Granted during the year	388	10	706	10
Forfeited during the year	(287)	18,182	(201)	25,234
Exercised during the year	-	-	(166)	755
Outstanding at the end of the year	1,897	14,161	1,796	30
Exercisable at the end of the year	1,142	22,876	864	6,517

Weighted average fair value of the options granted during the year ended March 31, 2021 and March 31, 2020 is Rs 345,737.85 and Rs 210,538.30 respectively.

Share based compensation for the financials year ended March 31, 2021 and March 31, 2020 is Rs 52.55 million and Rs 29.92 million respectively.

(B) Licious High Steak Plan ("Licious HSP" or "Scheme 2020")

During the year, the Company established a controlled trust called the Licious Employee Welfare Trust ("Trust") for implementing the Licious HSP (High Steak Plan) ("Scheme 2020") dated 26 November 2020, which is a cash-settlement equity option plan. During the year, the Trust has purchased 400 shares of the Company out of funds borrowed from the Company, to reward and provide share based payments to employees under the Scheme 2020. The Company treats its trust as an extension and shares held by trust are treated as treasury shares. A total of 12,000,000 Units representing 400 equity shares are currently subject to the Scheme 2020, with a conversion ratio of 30,000:1, earmarked for the eligible employees. The Units will represent fractional ownership/ benefit in the underlying equity shares held by the Trust for the benefit of the Employee as an incentive to attract, retain and reward the said employee of the Company. The employees of the company will be required to fulfill the service condition from the grant date and shall be eligible to receive the grant of Units, subject to terms and conditions set out by the Administrator. The minimum vesting period of a Unit for employees shall be 12 (twelve) months from the grant date and vested generally over a period of 4 years. Trust shall measure the services acquired and liability incurred at fair value of the liability. Until the liability is settled, the entity shall remeasure the fair value of liability at end of each reporting period and at the date of settlement with any changes in fair value recognized in the profit or loss in the period. The company at the time of exercise will settle the right of Units/ Options in cash. Post receiving the cash the employee will not have any corresponding right on Units. Liabilities for the cash settled transactions are recognized as employee benefits expenses over the relevant service period. The liabilities are remeasured to fair value at each reporting date and presented as employee benefit obligation in the balance sheet.

2) The stock compensation cost is computed under the fair value method and amortized over the vesting period.

The activity in the options under the Plan in respect of options granted to employees of the Company is summarized below:

The details of activity under the HSP Plan are summarized below:

Particulars	March 31, 2021		March 31, 2020	
	Number of unit options	Weighted average exercise price (in Rs)	Number of options	Weighted average exercise price (in Rs)
Outstanding at the beginning of the year	-	-	-	-
Granted during the year	62,85,961	-	-	-
Forfeited during the year	(3,73,411)	-	-	-
Exercised during the year	-	-	-	-
Outstanding at the end of the year	59,12,550	-	-	-
Exercisable at the end of the year	-	-	-	-

Weighted average fair value of the options granted per Unit during the year ended March 31, 2021 and March 31, 2020 is Rs 13.60 and Rs

Nil respectively.

Share based compensation for the financials year ended March 31, 2021 and March 31, 2020 is Rs 20.38 million and Rs Nil million respectively.

(C) The fair value of each stock option is estimated by the Management on the date of grant using the Black-Scholes option-pricing model with the following assumptions:

Particulars	ESOP Plan		HSP Plan	
	As at March 31, 2021	As at March 31, 2020	As at March 31, 2021	As at March 31, 2020
Dividend yield %	None	None	None	-
Expected life	4.5 years to 7.5 years	4.5 years to 7.5 years	4.5 years to 7.5 years	-
Risk free interest rates	6.18%	6.14%	6.18%	-
Expected volatility *	20.12%	18.65%	20.12%	-

* Expected volatility is based on eight years average volatility of BSE Sensex.

[613000] Notes - Earnings per share

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of earnings per share [TextBlock]	Textual information (92) [See below]	
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -2,34,730.95	[INR/shares] -1,11,414.23
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] -2,34,730.95	[INR/shares] -1,11,414.23
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -2,34,730.95	[INR/shares] -1,11,414.23
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] -2,34,730.95	[INR/shares] -1,11,414.23
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity	-3,698.15	-1,463.32
Profit (loss) from discontinued operations attributable to ordinary equity holders of parent entity	0	0
Profit (loss), attributable to ordinary equity holders of parent entity	-3,698.15	-1,463.32
Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity including dilutive effects	-3,698.15	-1,463.32
Profit (loss) from discontinued operations attributable to ordinary equity holders of parent entity including dilutive effects	0	0
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	-3,698.15	-1,463.32
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	(A) [shares] 15,755	[shares] 13,134
Adjusted weighted average shares	[shares] 15,755	[shares] 13,134
Increase (decrease) in number of ordinary shares issued	[shares] 414	[shares] 3,939

Footnotes

(A) CCPS and ESOP's outstanding as at March 31, 2021 and March 31, 2020 are anti-dilutive in nature and accordingly have not been considered for the purpose of Dilutive EPS.

Textual information (92)**Disclosure of earnings per share [Text Block]**

Basic EPS is calculated by dividing the profit/ loss for the year attributable to equity shareholders of the Company by the weighted average number of equity shares outstanding during the year, excluding equity shares purchased by the Trust controlled by the Company and held as treasury shares. Partly paid equity shares are treated as a fraction of an equity share to the extent that they were entitled to participate in dividends relative to a fully paid equity share during the reporting period. The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue, bonus element in a rights issue, share split, and reverse share split (consolidation of shares) that have changed the number of equity shares outstanding, without a corresponding change in resources.

Diluted EPS is calculated by dividing the profit attributable to equity shareholders (after adjusting for interest on the convertible securities) by the weighted average number of equity shares outstanding during the year plus the weighted average number of equity shares that would be issued on conversion of all the dilutive potential equity shares into equity shares, adjusted for treasury shares.

[610900] Notes - First time adoption

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	Yes
Disclosure of reconciliation of equity from previous GAAP to Ind AS [TextBlock]		
Equity as per Indian GAAP	-1,281.25	2,359.97
Equity as per Ind AS	-1,281.25	2,359.97
Disclosure of reconciliation of comprehensive income from previous GAAP to Ind AS [TextBlock]		
Comprehensive income as per Indian GAAP	-3,697.99	-1,461.46
Comprehensive income as per Ind AS	-3,697.99	-1,461.46
Disclosure of reconciliation of profit (loss) for the period from previous GAAP to Ind AS [TextBlock]		
Profit (loss) for the period as per Indian GAAP	-3,698.15	-1,463.32
Profit (loss) for the period as per Ind AS	-3,698.15	-1,463.32