

DELIGHTFUL GOURMET PRIVATE LIMITED
Consolidated Financial Statements for period 01/04/2021 to 31/03/2022

[700300] Disclosure of general information about company

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Name of company	DELIGHTFUL GOURMET PRIVATE LIMITED	
Corporate identity number	U74900KA2015PTC080321	
Permanent account number of entity	AAFCD3317F	
Address of registered office of company	Maruti Infotech Center No.11/1,12/1 B Wing,1st Flr Amarjyoti Layout, Intermediate Ring Road, Domlur Bangalore Bangalore KA 560071	
Type of industry	Commercial and Industrial	
Date of start of reporting period	01/04/2021	01/04/2020
Date of end of reporting period	31/03/2022	31/03/2021
Nature of report standalone consolidated	Consolidated	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Millions	
Type of cash flow statement	Indirect Method	

[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]
	01/04/2021 to 31/03/2022
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]	
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]	
Disclosure in auditors report relating to fixed assets	Favourable Remark
Disclosure in auditors report relating to inventories	Favourable Remark
Disclosure in auditors report relating to loans	Favourable Remark
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Favourable Remark
Disclosure in auditors report relating to deposits accepted	Favourable Remark
Disclosure in auditors report relating to maintenance of cost records	Favourable Remark
Disclosure in auditors report relating to statutory dues [TextBlock]	Favourable Remark
Disclosure in auditors report relating to default in repayment of financial dues	Favourable Remark
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	Favourable Remark
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	Favourable Remark
Disclosure in auditors report relating to managerial remuneration	Favourable Remark
Disclosure in auditors report relating to Nidhi Company	Favourable Remark
Disclosure in auditors report relating to transactions with related parties	Favourable Remark
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	Favourable Remark
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	Favourable Remark
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	Favourable Remark

Details regarding auditors [Table]**..(1)**

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

Auditors [Axis]	1
	01/04/2021 to 31/03/2022
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	B S R & Associates LLP
Name of auditor signing report	Vipin Lodha
Firms registration number of audit firm	116231W
Membership number of auditor	076806
Address of auditors	Embassy Golf Links Business Park, Pebble Beach,B Block, 3rd Floor, Off Intermediate Ring Road Bangalore
Permanent account number of auditor or auditor's firm	AADFB6889R
SRN of form ADT-1	T45717295
Date of signing audit report by auditors	30/09/2022
Date of signing of balance sheet by auditors	30/09/2022

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

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

Textual information (1)

Disclosure in auditor's report explanatory [Text Block]

Independent Auditor's Report

To the Members of Delightful Gourmet Private Limited

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the consolidated financial statements of Delightful Gourmet Private Limited (hereinafter referred to as the "Holding Company") and its subsidiary (Holding Company and its subsidiary together referred to as "the Group"), which comprise the consolidated balance sheet as at 31 March 2022, and the consolidated statement of profit and loss (including other comprehensive income), consolidated statement of changes in equity and consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of report of the other auditor on separate financial statements of such subsidiary as was audited by the other auditor, the aforesaid consolidated 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 consolidated state of affairs of the Group as at 31 March 2022, of its consolidated loss and other comprehensive income, consolidated changes in equity and consolidated cash flows for the year then ended.

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 Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in terms of the Code of Ethics issued by the Institute of Chartered Accountants of India and the relevant provisions of the Act, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence obtained by us along with the consideration of report of the other auditor referred to in paragraph (a) of the "Other Matters" section below, is sufficient and appropriate to provide a basis for our opinion on the consolidated financial statements.

Other Information

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

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

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, 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.

Registered Office:

B S R & Associates (a partnership firm with Registration No. BA69226) converted into B S R & Associates LLP (a Limited Liability Partnership with LLP Registration No. AAB-8182) with effect from October 14, 2013

14th Floor, Central B Wing and North C Wing, Nesco IT Park 4, Nesco Center, Western Express Highway, Goregaon (East), Mumbai - 400063

Independent Auditor's Report (Continued)
Delightful Gourmet Private Limited

Management's and Board of Directors' Responsibilities for the Consolidated Financial Statements

The Holding Company's Management and Board of Directors are responsible for the preparation and presentation of these consolidated financial statements in term of the requirements of the Act that give a true and fair view of the consolidated state of affairs, consolidated loss

and other comprehensive income, consolidated statement of changes in equity and consolidated cash flows of the Group in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act. The respective Management and Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of each company and for preventing and detecting frauds and other irregularities; the selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Management and Board of Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial statements, the respective Management and Board of Directors of the companies included in the Group are responsible for assessing the ability of each company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the

Company or to cease operations, or has no realistic alternative but to do so.

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

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

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

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

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.

Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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 in preparation of consolidated financial statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast

Independent Auditor's Report (Continued)

Delightful Gourmet Private Limited

significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Obtain sufficient appropriate audit evidence regarding the financial statements of such entity or business activity within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entity included in the consolidated financial statements of which we are the independent auditors. For the other entity included in the consolidated financial statements, which has been audited by other auditor, such other auditor remain responsible for the direction, supervision and performance of the audit carried out by them. We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in paragraph (a) of the section titled "Other Matters" in this audit report.

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

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

Other Matters

a. We did not audit the financial statements of subsidiary, whose financial statements reflect total assets (before consolidation adjustments) of Rs. 21.94 million as at 31 March 2022, total revenues (before consolidation adjustments) of Rs. 10.36 million and net cash flows (before consolidation adjustments) amounting to Rs. 51.09 million for the year ended on that date, as considered in the consolidated financial statements. These financial statements have been audited by other auditor whose report has been furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, and our report in terms of sub-section (3) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiary is based solely on the report of the other auditor.

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

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of Section 143(11) of the Act, we give in the "Annexure 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, based on our audit and on the consideration of report of the other auditor on separate financial statements of such subsidiary, as was audited by other auditor, as noted in the "Other Matters" paragraph, we report, to the extent applicable, that:

We have sought and obtained all the information and explanations which to the best of our

Independent Auditor's Report (Continued)

Delightful Gourmet Private Limited

knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated financial statements.

In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books and the report of the other auditor.

The consolidated balance sheet, the consolidated statement of profit and loss (including other comprehensive income), the consolidated statement of changes in equity and the consolidated statement of cash flows dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements.

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

On the basis of the written representations received from the directors of the Holding Company as on 31 March 2022 taken on record by the Board of Directors of the Holding Company and the report of the statutory auditor of its subsidiary company incorporated in India, none of the directors of the Group companies incorporated in India is disqualified as on 31 March 2022 from being appointed as a director in terms of Section 164(2) of the Act.

With respect to the adequacy of the internal financial controls with reference to financial statements of the Holding Company and its subsidiary company incorporated in India and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".

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

the report of the other auditor on separate financial statements of the subsidiary, as noted in the "Other Matters" paragraph:

The consolidated financial statements disclose the impact of pending litigations as at 31 March 2022 on the consolidated financial position of the Group. Refer Note 32 to the consolidated financial statements.

The Group did not have any material foreseeable losses on long-term contracts including derivative contracts during the year ended 31 March 2022.

There are no amounts which are required to be transferred to the Investor Education and Protection Fund by the Holding Company or its subsidiary company incorporated in India during the year ended 31 March 2022.

d (i) The respective management of the Holding Company and its subsidiary company incorporated in India whose financial statements has been audited under the Act has represented to us and the other auditor of such subsidiary company that, to the best of its knowledge and belief, as disclosed in the Note 39(vi) to the consolidated financial statements, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Holding Company or any of such subsidiary company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:

directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Holding Company or any of such subsidiary company ("Ultimate Beneficiaries") or

provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

The respective management of the Holding Company and its subsidiary company incorporated in India whose financial statements has been audited under the Act has represented to us and the other auditor of such subsidiary company that, to the best of its knowledge and belief, as disclosed in the Note 39(vi) to the consolidated financial statements, no funds have been received by the Holding Company or any of such subsidiary company from any persons or entities,

Independent Auditor's Report (Continued)

Delightful Gourmet Private Limited

including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Holding Company or any of such subsidiary company shall:

directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Parties ("Ultimate Beneficiaries") or

provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

Based on the audit procedures that have been considered reasonable and appropriate in the circumstances performed by us and that performed by the auditor of the subsidiary company incorporated in India whose financial statements have been audited under the Act, nothing has come to our or other auditor notice that has caused us or the other auditor to believe that the representations under sub-clause (i) and (ii) above contain any material misstatement.

e. The Holding Company and its subsidiary company incorporated in India has neither declared nor paid any dividend during the year.

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

In our opinion and according to the information and explanations given to us, the Holding Company is not a public company. Accordingly, the provisions of Section 197 of the Act are not applicable to the Holding Company.

For B S R & Associates LLP

Chartered Accountants

Firm's Registration No.:116231W/W-100024

Vipin Lodha

Partner

Place: Bengaluru Membership No.: 076806

Date: 30 September 2022 ICAI UDIN:22076806AXTJDZ8440

Annexure A to the Independent Auditor's Report on the Consolidated Financial Statements of Delightful Gourmet Private Limited for the year ended 31 March 2022

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

(xxi) In our opinion and according to the information and explanations given to us, there are no qualifications or adverse remarks by the respective auditor in the Companies (Auditor's Report) Order, 2020 report of the company incorporated in India and included in the consolidated financial statements.

For B S R & Associates LLP

Chartered Accountants

Firm's Registration No.:116231W/W-100024

Vipin Lodha

Partner

Place: Bengaluru Membership No.: 076806

Date: 30 September 2022 ICAI UDIN:22076806AXTJDZ8440

Annexure B to the Independent Auditor's Report on the consolidated financial statements of Delightful Gourmet Private Limited for the year ended 31 March 2022

Report on the internal financial controls with reference to the aforesaid consolidated financial statements under Clause (i) of Sub-section 3 of

Section 143 of the Act

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

Opinion

In conjunction with our audit of the consolidated financial statements of Delightful Gourmet Private Limited (hereinafter referred to as "the Holding Company") as of and for the year ended 31 March 2022, we have audited the internal financial controls with reference to financial statements of the Holding Company, as of that date.

In our opinion, the Holding 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 2022, based on the internal financial controls with reference to financial statements criteria established by the Holding Company considering the essential components of such internal controls 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' Responsibilities for Internal Financial Controls

The Holding 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 Holding 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 the Holding Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditor's Responsibility

Our responsibility is to express an opinion on the 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 if such controls operated effectively in all material respects.

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

Annexure B to the Independent Auditor's Report on the consolidated financial statements of Delightful Gourmet Private Limited for the year ended 31 March 2022 (Continued)

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 consolidated 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 consolidated 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 consolidated financial statements.

Inherent Limitations of Internal Financial Controls with Reference to Financial Statements

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

For B S R & Associates LLP
Chartered Accountants
Firm's Registration No.:116231W/W-100024

Vipin Lodha
Partner
Place: Bengaluru Membership No.: 076806
Date: 30 September 2022 ICAI UDIN:22076806AXTJDZ8440

[110000] Balance sheet

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

	31/03/2022	31/03/2021	31/03/2020
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	972.21	635.41	379.53
Capital work-in-progress	104.68	16.8	
Goodwill	0.3	0	
Other intangible assets	11.81	2.91	2.43
Biological assets other than bearer plants	28.49	7.36	
Non-current financial assets [Abstract]			
Non-current investments	0	0	
Loans, non-current	0	0	
Other non-current financial assets	792.1	409.72	
Total non-current financial assets	792.1	409.72	
Deferred tax assets (net)	14.6	12.33	
Other non-current assets	91.07	63.95	
Total non-current assets	2,015.26	1,148.48	
Current assets [Abstract]			
Inventories	127.18	117.4	
Current financial assets [Abstract]			
Current investments	7,243.97	155.37	
Trade receivables, current	153	45.93	
Cash and cash equivalents	7,529.14	7.32	
Bank balance other than cash and cash equivalents	3	1,296	
Loans, current	0	0	
Other current financial assets	24.81	87.86	
Total current financial assets	14,953.92	1,592.48	
Other current assets	374.05	155.71	
Total current assets	15,455.15	1,865.59	
Total assets	17,470.41	3,014.07	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	0.18	0.16	0.16
Other equity	8,642.84	-1,281.41	
Total equity attributable to owners of parent	8,643.02	-1,281.25	
Non controlling interest	0.32	0	
Total equity	8,643.34	-1,281.25	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	6,526.52	3,074.08	
Total non-current financial liabilities	6,526.52	3,074.08	
Provisions, non-current	163.1	42.28	
Other non-current liabilities	801.69	397.84	
Total non-current liabilities	7,491.31	3,514.2	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	231.14	191.72	
Trade payables, current	157.11	155.55	
Other current financial liabilities	834.4	346.96	
Total current financial liabilities	1,222.65	694.23	
Other current liabilities	105.23	69.12	
Provisions, current	7.88	17.77	
Total current liabilities	1,335.76	781.12	
Total liabilities	8,827.07	4,295.32	
Total equity and liabilities	17,470.41	3,014.07	

[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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Statement of profit and loss [Abstract]				
Earnings per share [Abstract]				
Earnings per share [Line items]				
Basic earnings per share [Abstract]				
Basic earnings (loss) per share from continuing operations	[INR/shares] -5,60,681.41	[INR/shares] -2,34,730.59	[INR/shares] -5,60,681.41	[INR/shares] -2,34,730.59
Total basic earnings (loss) per share	[INR/shares] -5,60,681.41	[INR/shares] -2,34,730.59	[INR/shares] -5,60,681.41	[INR/shares] -2,34,730.59
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] -5,60,681.41	[INR/shares] -2,34,730.59	[INR/shares] -5,60,681.41	[INR/shares] -2,34,730.59
Total diluted earnings (loss) per share	[INR/shares] -5,60,681.41	[INR/shares] -2,34,730.59	[INR/shares] -5,60,681.41	[INR/shares] -2,34,730.59

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	6,825.93	4,154.86
Other income	235.35	149.84
Total income	7,061.28	4,304.7
Expenses [Abstract]		
Cost of materials consumed	5,543.46	3,186.92
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-3.56	-8.79
Employee benefit expense	2,095.26	1,190.85
Finance costs	169.75	78.17
Depreciation, depletion and amortisation expense	252.31	149.99
Other expenses	3,857.66	1,820.3
Total expenses	11,914.88	6,417.44
Profit before exceptional items and tax	-4,853.6	-2,112.74
Exceptional items before tax	-3,702.98	-1,585.41
Total profit before tax	-8,556.58	-3,698.15
Tax expense [Abstract]		
Current tax	0	0
Total tax expense	0	0
Total profit (loss) for period from continuing operations	-8,556.58	-3,698.15
Tax expense of discontinued operations	0	0
Total profit (loss) from discontinued operations after tax	0	0
Total profit (loss) for period	-8,556.58	-3,698.15
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 revaluation	3.39	0.16
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	3.39	0.16
Components of other comprehensive income that will be reclassified to profit or loss, net of tax [Abstract]		
Exchange differences on translation net of tax [Abstract]		
Total other comprehensive income, net of tax, exchange differences on translation	0	0
Debt instrument through other comprehensive income Net of tax [Abstract]		
Other comprehensive income, net of tax, Debt instrument through other comprehensive income	0	0
Cash flow hedges net of tax [Abstract]		
Total other comprehensive income, net of tax, cash flow hedges	0	0
Hedges of net investment in foreign operations net of tax [Abstract]		
Total other comprehensive income, net of tax, hedges of net investments in foreign operations	0	0
Change in value of time value of options net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of time value of options	0	0
Change in value of forward elements of forward contracts net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of forward elements of forward contracts	0	0
Change in value of foreign currency basis spreads net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of foreign currency basis spreads	0	0
Other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss [Abstract]		

Total other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	0	0
Financial assets measured at fair value through other comprehensive income net of tax [Abstract]		
Total other comprehensive income, net of tax, financial assets measured at fair value through other comprehensive income	0	0
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	3.39	0.16
Total comprehensive income	-8,553.19	-3,697.99
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	3.39	0.16
Total comprehensive income	-8,553.19	-3,697.99
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -5,60,681.41	[INR/shares] -2,34,730.59
Total basic earnings (loss) per share	[INR/shares] -5,60,681.41	[INR/shares] -2,34,730.59
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -5,60,681.41	[INR/shares] -2,34,730.59
Total diluted earnings (loss) per share	[INR/shares] -5,60,681.41	[INR/shares] -2,34,730.59

[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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	-1,281.41	2,359.8		-1,281.41
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-8,556.58	-3,698.15		-8,556.58
Changes in comprehensive income components	3.39	0.16		3.39
Total comprehensive income	-8,553.19	-3,697.99		-8,553.19
Other changes in equity [Abstract]				
Other additions to reserves	19,677.56	177.26		19,677.24
Deductions to reserves [Abstract]				
Other deductions to reserves	1,196.42	120.48		1,196.42
Total deductions to reserves	1,196.42	120.48		1,196.42
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Other changes in equity, others	-3.38	0		-3.38
Total other changes in equity	18,477.76	56.78		18,477.44
Total increase (decrease) in equity	9,924.57	-3,641.21		9,924.25
Other equity at end of period	8,643.16	-1,281.41	2,359.8	8,642.84

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]		Reserves [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	2,359.8		-1,330.66	2,310.55
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-3,698.15		-8,556.58	-3,698.15
Changes in comprehensive income components	0.16		3.39	0.16
Total comprehensive income	-3,697.99		-8,553.19	-3,697.99
Other changes in equity [Abstract]				
Other additions to reserves	177.26		19,650.36	177.26
Deductions to reserves [Abstract]				
Other deductions to reserves	120.48		1,196.42	120.48
Total deductions to reserves	120.48		1,196.42	120.48
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Other changes in equity, others	0			
Total other changes in equity	56.78		18,453.94	56.78
Total increase (decrease) in equity	-3,641.21		9,900.75	-3,641.21
Other equity at end of period	-1,281.41	2,359.8	8,570.09	-1,330.66

Statement of changes in equity [Table]

..(3)

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

Components of equity [Axis]	Reserves [Member]	Securities premium reserve [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)		10,017.23	10,013.01	
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Other changes in equity [Abstract]				
Other additions to reserves		19,523.84	124.7	
Deductions to reserves [Abstract]				
Other deductions to reserves		1,017.62	120.48	
Total deductions to reserves		1,017.62	120.48	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings		0	0	
Total other changes in equity		18,506.22	4.22	
Total increase (decrease) in equity		18,506.22	4.22	
Other equity at end of period	2,310.55	28,523.45	10,017.23	10,013.01

Statement of changes in equity [Table]

..(4)

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

Components of equity [Axis]	Capital redemption reserves [Member]			Employee stock options outstanding [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	0.01	0		97.63
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		0
Other changes in equity [Abstract]				
Other additions to reserves		0.01		126.44
Deductions to reserves [Abstract]				
Other deductions to reserves				178.8
Total deductions to reserves	0	0		178.8
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Total other changes in equity	0	0.01		-52.36
Total increase (decrease) in equity	0	0.01		-52.36
Other equity at end of period	0.01	0.01	0	45.27

Statement of changes in equity [Table]

..(5)

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

Components of equity [Axis]	Employee stock options outstanding [Member]		Other reserves [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	45.08		-11,445.53	-7,747.54
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0		-8,556.58	-3,698.15
Changes in comprehensive income components			3.39	0.16
Total comprehensive income			-8,553.19	-3,697.99
Other changes in equity [Abstract]				
Other additions to reserves	52.55		0.08	0
Deductions to reserves [Abstract]				
Other deductions to reserves	0			
Total deductions to reserves	0		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Total other changes in equity	52.55		0.08	0
Total increase (decrease) in equity	52.55		-8,553.11	-3,697.99
Other equity at end of period	97.63	45.08	-19,998.64	-11,445.53
Description of nature of other reserves			Other	Other

Statement of changes in equity [Table]

..(6)

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

Components of equity [Axis]	Other reserves [Member]	Other equity other [Member]		
		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)		49.25	49.25	
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Other changes in equity [Abstract]				
Other additions to reserves		26.88	0	
Deductions to reserves [Abstract]				
Total deductions to reserves		0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings		0	0	
Other changes in equity, others		-3.38	0	
Total other changes in equity		23.5	0	
Total increase (decrease) in equity		23.5	0	
Other equity at end of period	-7,747.54	72.75	49.25	49.25
Description of nature of other equity, others				

Statement of changes in equity [Table]

..(7)

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

Components of equity [Axis]	Other equity other 1 [Member]			Other equity other 2 [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	7	7		11.42
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		0
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Total deductions to reserves	0	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Total other changes in equity	0	0		0
Total increase (decrease) in equity	0	0		0
Other equity at end of period	7	7	7	11.42
Description of nature of other equity, others	Compulsorily convertible preference shares - Series A of 1,000 each, fully paid up	Compulsorily convertible preference shares - Series A of 1,000 each, fully paid up		Compulsorily convertible preference shares - Series B of 1,000 each, fully paid up

Statement of changes in equity [Table]

..(8)

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

Components of equity [Axis]	Other equity other 2 [Member]		Other equity other 3 [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	11.42		13.65	13.65
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0		0	0
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Total deductions to reserves	0		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Total other changes in equity	0		0	0
Total increase (decrease) in equity	0		0	0
Other equity at end of period	11.42	11.42	13.65	13.65
Description of nature of other equity, others	Compulsorily convertible preference shares - Series B of 1,000 each, fully paid up		Compulsorily convertible preference shares Series - C of 1,000 each, fully paid up	

Statement of changes in equity [Table]

..(9)

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

Components of equity [Axis]	Other equity other 3 [Member]	Other equity other 4 [Member]		
		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)		10.11	10.11	
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Total deductions to reserves		0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings		0	0	
Other changes in equity, others		-2.68	0	
Total other changes in equity		-2.68	0	
Total increase (decrease) in equity		-2.68	0	
Other equity at end of period	13.65	7.43	10.11	10.11
Description of nature of other equity, others		Compulsorily convertible preference shares Series - D of 1,000 each, fully paid up		Compulsorily convertible preference shares Series - D of 1,000 each, fully paid up

Statement of changes in equity [Table]

..(10)

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

Components of equity [Axis]	Other equity other 5 [Member]			Other equity other 6 [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	7.07	7.07		
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		0
Other changes in equity [Abstract]				
Other additions to reserves				16.34
Deductions to reserves [Abstract]				
Total deductions to reserves	0	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Other changes in equity, others	-0.7	0		
Total other changes in equity	-0.7	0		16.34
Total increase (decrease) in equity	-0.7	0		16.34
Other equity at end of period	6.37	7.07	7.07	16.34
Description of nature of other equity, others	Compulsorily convertible preference shares Series - E of 1,000 each, fully paid up	Compulsorily convertible preference shares Series - E of 1,000 each, fully paid up		Compulsorily convertible preference shares Series - F of 1,000 each

Statement of changes in equity [Table]

..(11)

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

Components of equity [Axis]	Other equity other 6 [Member]		Other equity other 7 [Member]	Other equity other 8 [Member]
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0		0	0
Other changes in equity [Abstract]				
Other additions to reserves	0		4.13	0.09
Deductions to reserves [Abstract]				
Total deductions to reserves	0		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Total other changes in equity	0		4.13	0.09
Total increase (decrease) in equity	0		4.13	0.09
Other equity at end of period	0	0	4.13	0.09
Description of nature of other equity, others	Other		Compulsorily convertible preference shares Series - F1 of 1,000 each	Compulsorily convertible preference shares Series - F1A of 1,000 each

Statement of changes in equity [Table]

..(12)

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

Components of equity [Axis]	Other equity other 9 [Member]	Non-controlling interests [Member]
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Other equity [Abstract]		
Statement of changes in equity [Line items]		
Equity [Abstract]		
Changes in equity [Abstract]		
Comprehensive income [Abstract]		
Profit (loss) for period	0	0
Other changes in equity [Abstract]		
Other additions to reserves	6.32	0.32
Deductions to reserves [Abstract]		
Total deductions to reserves	0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]		
Total appropriations for dividend, dividend tax and retained earnings	0	0
Total other changes in equity	6.32	0.32
Total increase (decrease) in equity	6.32	0.32
Other equity at end of period	6.32	0.32
Description of nature of other equity, others	Compulsorily convertible preference shares Series - F2 of 1,000 each	

[320000] Cash flow statement, indirect

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	-8,556.58	-3,698.15	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	169.75	78.17	
Adjustments for decrease (increase) in inventories	-9.77	-91.39	
Adjustments for decrease (increase) in trade receivables, current	-117.13	-41.38	
Adjustments for decrease (increase) in other current assets	-156.03	-84.1	
Adjustments for other financial assets, non-current	-40.75	-60.97	
Adjustments for increase (decrease) in trade payables, current	1.56	37.46	
Adjustments for increase (decrease) in other current liabilities	38.99	-9.98	
Adjustments for depreciation and amortisation expense	252.31	149.99	
Adjustments for provisions, current	27.91	40.07	
Adjustments for other financial liabilities, current	434.44	175.42	
Adjustments for interest income	2.59	111.39	
Adjustments for share-based payments	323.99	72.93	
Other adjustments for which cash effects are investing or financing cash flow	-224.25	-30.18	
Other adjustments for non-cash items	3,700.77	1,577.93	
Total adjustments for reconcile profit (loss)	4,399.2	1,702.58	
Net cash flows from (used in) operations	-4,157.38	-1,995.57	
Income taxes paid (refund)	2.27	9.14	
Net cash flows from (used in) operating activities	-4,159.65	-2,004.71	
Cash flows from used in investing activities [Abstract]			
Other cash receipts from sales of equity or debt instruments of other entities	0	1,374.74	
Other cash payments to acquire equity or debt instruments of other entities	6,864.35	1,499.92	
Proceeds from sales of property, plant and equipment	4.4	0.25	
Purchase of property, plant and equipment	613.18	361.93	
Proceeds from sales of other long-term assets	1,290.41	4,244.93	
Purchase of other long-term assets	0	4,665.3	
Interest received	64.31	65.26	
Net cash flows from (used in) investing activities	-6,118.41	-841.97	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	55.14	0	
Proceeds from issuing other equity instruments	19,092.22	0	
Payments to acquire or redeem entity's shares	617.63	0	
Proceeds from borrowings	-211.12	596.94	
Repayments of borrowings	0	36	
Payments of lease liabilities	159.59	90.29	
Interest paid	71.89	25.31	
Other inflows (outflows) of cash	-287.26	0	
Net cash flows from (used in) financing activities	17,799.87	445.34	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	7,521.81	-2,401.34	
Effect of exchange rate changes on cash and cash equivalents [Abstract]			
Effect of exchange rate changes on cash and cash equivalents	0.01	18.66	
Net increase (decrease) in cash and cash equivalents	7,521.82	-2,382.68	
Cash and cash equivalents cash flow statement at end of period	7,529.14	7.32	2,390

[610100] Notes - List of accounting policies

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of significant accounting policies [TextBlock]	Textual information (2) [See below]	Nil

Textual information (2)

Disclosure of significant accounting policies [Text Block]

1 Corporate information

Delightful Gourmet Private Limited ('the Company') was incorporated on 13 May 2015, as a private limited company under the Companies Act, 2013. Delightful Gourmet Private Limited ('the Parent') 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. Pawfectly Made Private Limited ('the subsidiary') is engaged into preparation of vet certified fresh pet food and currently delivers in Bangalore. These consolidated financial statements comprise the Company and its subsidiary (referred to collectively as the 'Group'). The Group has its registered offices in Bangalore.

Use of going concern assumption

a. During the year ended March 31, 2022, the Group has incurred losses of ₹ 8,553.19 million and has accumulated losses of ₹ 20,002.38 million. The Management of the Group believes that the Group will be able to continue to operate as a going concern and meet all its liabilities as they fall due for payment as the Group has significantly expanded its operations, has a net current asset position of ₹ 14,147.88 million as at March 31, 2022 and has adequate cash balances. Further, the Group has also received funding during the current year by issuing equity shares amounting to ₹ 52.27 million and 0.0001% Series F, F1, F1A and F2 compulsorily convertible preference shares ("CCPS") amounting to ₹ 19,492.22 million, along with additional funding received in the month of April 2022 amounting to ₹ 891.02 million (Refer note 38 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 Group is unable to continue as a going concern.

b. Covid-19 assessment: The Group has considered the possible effects that may result from COVID-19 ("Pandemic") in the preparation of these consolidated financial statements including the recoverability of carrying amounts of financial and non-financial assets. In developing the assumptions relating to the possible future uncertainties in the global economic conditions because of this pandemic, the Group has, at the date of approval of these consolidated financial statements, used internal and external sources of information including credit reports and related information and economic forecasts and expects that the carrying amount of these assets will be recovered. The impact of COVID-19 on the Group's financial statements may differ from that estimated as at the date of approval of these consolidated financial statements owing to the nature and duration of COVID-19.

2 Significant accounting policies

The accounting policies set out below have been applied consistently to the periods presented in the consolidated financial statements.

2.1 Statement of Compliance

The consolidated financial statements of the Group 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 these consolidated financial statements.

The consolidated 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.

These consolidated financial statements are presented in ₹ and all the values are rounded off to the nearest million (₹ 000,000) except when otherwise indicated. This is the first year of incorporation for the subsidiary and hence comparative information presented in these consolidated financial statements only represents information pertaining to the parent. Previous year figures have been regrouped / rearranged, wherever necessary, to confirm to the presentation in the current year.

The Consolidated Financial Statements of the Group were adopted by the Board of Directors on September 30, 2022.

2.2 Use of estimates and judgements

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 Group'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 these consolidated 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 of CCPS - Note 12.2
- h) Provisions - Note 2.3 (i)
- i) Contingent liabilities - Note 2.3 (j)

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 Group and that are believed to be reasonable under the circumstances.

Notes to the consolidated financial statements for the year ended March 31, 2022

2.3 Basis of consolidation

The consolidated financial statements comprise the financial statements of the Group as at, and for the year ended on 31 March 2022. Control is achieved when the Parent is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee. The financial statements of subsidiaries are included in the consolidated financial statements from the date on which control commences until the date on which control ceases.

The financial statements of the Group companies are consolidated on a line-by-line basis and all intra-Group balances, transactions, income and expenses are eliminated in full on consolidation.

Non-controlling interest: Non-controlling interests in the net assets (excluding goodwill) of consolidated subsidiaries are identified separately from the Parent's equity. The interest of non-controlling shareholders may be initially measured either at fair value or at the non-controlling interest's proportionate share of the fair value of the acquiree's identifiable net assets. The choice of measurement basis is made on an acquisition to acquisition basis. Subsequent to acquisition, the carrying amount of non-controlling interest is the amount of those interests at initial recognition plus the non-controlling interest's share of subsequent changes in equity. Total comprehensive income is attributed to non-controlling interests even if it results in the non-controlling interest having a deficit balance.

2.4 Summary of significant accounting policies

a. Current versus non-current classification

All assets and liabilities have been classified as current and non-current as per the Group's normal operating cycle. Based on the nature of services rendered to customers and time elapsed between deployment of resources and the realisation in cash and cash equivalents of the consideration for such services rendered, the Group has considered an operating cycle of 12 months.

b. Fair value measurement of financial instruments

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

c. Revenue

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 Group expects to be entitled in exchange for those services. Revenue is measured based on the transaction price, which is the consideration, adjusted for volume discounts, price concessions and incentives, if any, as specified in the contract with the customer. Revenue also excludes taxes collected from customers. Unearned and deferred revenue ("contract liability") is recognised when there are billings in excess of revenues.

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 Group will collect the related consideration.

(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. This is irrespective of whether the individual making the delivery is the Group's employee, a contractor, or an employee of a third-party service Group, as the Group maintains the primary responsibility for delivery under any of these arrangements.

Notes to the consolidated financial statements for the year ended March 31, 2022

2.4 Summary of significant accounting policies (continued)

c. Revenue (continued)

(3) Other income:

Profit on sale of mutual funds and fair value impact on mark to market 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.

d. Taxes

Tax expenses comprises of current tax and deferred tax. Current and deferred taxes are recognised in Consolidated Statement of Profit and Loss,

except when they relate to items that are recognised in other comprehensive

income or directly in equity, in which case, the current and deferred tax are also recognised in other comprehensive income or directly in equity, respectively.

(1) Current income tax: Current income tax for the current and prior periods are measured at the amount expected to be recovered from or paid to the taxation authorities based on the taxable income for that period. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted as at the balance sheet date. 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.

Advance taxes and provisions for current income taxes are presented in the balance sheet after off-setting advance tax paid and income tax provision arising in the same tax jurisdiction and where the relevant tax paying unit intends to settle the asset and liability on a net basis.

(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.

Deferred tax assets include Minimum Alternative Tax ('MAT') paid in accordance with the tax laws in India, which is likely to give future economic benefits in the form of availability of set off against future income tax liability. Accordingly, MAT is recognized as deferred tax asset in the balance sheet when the asset can be measured reliably and it is probable that the future economic benefit associated with the asset will be realized. Deferred tax assets and liabilities are measured using substantively enacted tax rates expected to apply to taxable income in the years in which the temporary differences are expected to be received or settled.

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 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. 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.

e. Property, plant and equipment

Property, plant and equipment are stated at cost comprising purchase price and any initial directly attributable cost of bringing the asset to its working condition for its intended use, less accumulated depreciation and impairment loss, 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 Group 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 repairs 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.

Depreciation is provided for property, plant and equipment on a straight-line basis so as to expense the cost less residual value over their estimated useful lives estimated by the management. Depreciation is not recorded on capital work-in-progress until construction and installation are complete and the asset is ready for its intended use. 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
Office equipment	3-5 years
Furniture and fixtures	5-10 years
Leasehold improvements	Period of lease or useful life, whichever is lower.
Plant and machinery	3-15 years
Computer equipment	3 years
Vehicles	6 to 8 years

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.

Notes to the consolidated financial statements for the year ended March 31, 2022

2.4 Summary of significant accounting policies (continued)

f. Goodwill and other intangible assets

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.

Goodwill represents the cost of acquired business as established at the date of acquisition of the business in excess of the acquirer's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities less accumulated impairment losses, if any. Goodwill is tested for impairment annually or when events or circumstances indicate that the implied fair value of goodwill is less than the carrying amount.

The Group estimates the value-in-use of the cash generating units (CGUs) based on the future cash flows after considering current economic conditions and trends, estimated future operating results and growth rate and anticipated future economic and regulatory conditions. The estimated cash flows are developed using internal forecasts. The discount rates used for the CGUs represent the weighted average cost of capital based on the historical market returns of comparable companies.

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. The estimated useful life of intangible assets are as follows:

Category of Assets

Useful lives
estimated by
the
Management

Goodwill

3
years

Software

3
years

Mobile application	5 years
Website	5 years

g. Leases

The Group's lease asset classes primarily consist of leases for office premises facilities, production centers and delivery centers. For any new contracts entered into or changed on or after April 1, 2018, the Group 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 Group 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 Group;
- (ii) The Group 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 Group has the right to direct the use of the identified asset throughout the period of use.

Group as a lessee

A lease is classified at the inception date as a finance lease or an operating lease. A lease that transfers substantially all the risks and rewards incidental to ownership to the Group is classified as a finance lease.

Identification of a lease requires significant judgement. The Group uses significant judgement in assessing the lease term (including anticipated renewals) and the applicable discount rate. 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 Group 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 Group considers factors such as any significant leasehold improvements undertaken over the lease term, costs relating to the termination of the lease and the importance of the underlying asset to the Group'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 Group 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 Group 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 Group, 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 Group 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 Group also assesses the right-of-use asset for impairment when such indicators exist.

At the commencement date, the Group 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 Group'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.

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 Group 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 consolidated financial statements under 'financial liability' and 'Right of Use (RoU)' respectively. Lease payments have been classified as 'financing cash flows'.

Notes to the consolidated financial statements for the year ended March 31, 2022

2.4 Summary of significant accounting policies (continued)

h. Impairment of non-financial assets

As at the end of each accounting year, the Group 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 Group 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 Consolidated 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 Consolidated Statement of Profit and Loss.

i. Provisions

Provisions are recognized when the Group 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 Group 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 Consolidated 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.

j. Contingent liabilities

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 Group 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 Group does not recognize a contingent liability but discloses its existence in the consolidated financial statements.

k. Retirement and other employee benefits

Retirement benefit in the form of provident fund is a defined contribution scheme. The Group has no obligation, other than the contribution payable to the provident fund. The Group 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.

Remeasurements, comprising 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 Consolidated 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 Consolidated Statement of Profit and Loss on the earlier of:

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

Net interest is calculated by applying the discount rate to the net defined benefit liability or asset. The Group recognizes the following changes in the net defined benefit obligation as an employee benefits expense in the Consolidated 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

Notes to the consolidated financial statements for the year ended March 31, 2022

2.4 Summary of significant accounting policies (continued)

k. Retirement and other employee benefits (continued)

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

The Group 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 Consolidated Statement of Profit and Loss and are not deferred. The Group 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.

I. Investment in subsidiaries, associates and joint ventures

Investments accounted for using the equity method are entities in respect of which, the Company has significant influence, but not control, over the financial and operating policies. Generally, a Company has a significant influence if it holds between 20 and 50 percent of the voting power of another entity.

Under the equity method of accounting, the investments are initially recognised at cost and adjusted thereafter to recognise the Group's share of the post-acquisition profits or losses of the investee in profit and loss, and the Group's share of other comprehensive income of the investee in other comprehensive income. Dividends received or receivable from associates and joint ventures are recognised as a reduction in the carrying amount of the investment.

When the Group's share of losses in an equity-accounted investment equals or exceeds its interest in the entity, including any other unsecured long-term receivables, the Group does not recognise further losses, unless it has incurred obligations or made payments on behalf of the other entity.

m. Financial Instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Financial assets and financial liabilities are recognized when the Group 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 ('FVTPL') are immediately recognized in the Consolidated 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 Consolidated 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 Consolidated Statement of Profit and Loss.

De-recognition of financial assets

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

If the Group retains substantially all the risks and rewards of ownership of a transferred financial asset, the Group 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 the Consolidated Statement of Profit or Loss.

(2) Financial liabilities and equity instruments

Classification as debt or equity

Financial liabilities and equity instruments issued by the Group 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 Group after deducting all of its liabilities. Equity instruments are recorded at the proceeds received, net of direct issue costs.

Notes to the consolidated financial statements for the year ended March 31, 2022

2.4 Summary of significant accounting policies (continued)

m. Financial Instruments (continued)

(2) Financial liabilities and equity instruments (continued)

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 Consolidated 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 Consolidated 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 Consolidated 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 Consolidated Statement of Profit and Loss.

d) Offsetting

Financial assets and financial liabilities are offset and the net amount presented in the Consolidated Balance Sheet when, and only when, the Group 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.

n. Cash and cash equivalents

Cash and cash equivalents in the Consolidated 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.

o. Foreign currencies

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

Transactions and balances

Transactions in foreign currencies are initially recorded by the Group 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 Consolidated 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.

p. Inventories

Inventories are valued at lower of cost and net realisable value, including

necessary provision for obsolescence. Cost is determined using the weighted average method.

q. Finance costs

Finance costs comprises interest cost on borrowings, lease liabilities and net defined benefit liability, gains or losses arising on re-easement of financial assets measured at FVTPL, net loss on translation or settlement of foreign currency borrowings and changes in fair value and gains/(losses) on settlement of related derivative instruments. Borrowing costs that are not directly attributable to a qualifying asset are recognised in the statement of profit and loss using the effective interest method.

r. Biological assets other than bearer plants

A biological asset is a living animal or plant. Biological transformation comprises the processes of growth, degeneration, production, and procreation that cause qualitative or quantitative changes in a biological asset. Biological assets include bearer birds for poultry breeding / internal consumption, hatching eggs and live animals.

Consumable biological assets, i.e. hatching eggs, bearer birds and live animals are considered for fair value assessment as per market prices at the end of the reporting period. The fair values of such biological assets are level 3 fair values. Gains or losses on changes in fair value less costs to sell are recognized as profit or loss.

Bearer biological assets, which are held primarily for the purpose of production of hatching eggs are uncommon to be sold before the end of its useful life and as such, the market prices or fair values at present condition are generally unavailable. Similarly, it is uncommon to sell the hatching eggs, immature birds, before their maturity and as such, the market prices or fair values at present conditions are generally unavailable. Valuation based on a discounted cash flow method is considered unreliable given the uncertainty with respect to external factors such as climate, weather, disease, mortality, etc., and short production cycle. Consequently, these bearer biological assets are measured at cost less accumulated depreciation and impairment if any. Cost of the bearer biological assets comprises of the cost of feed and other inputs. Bearer birds are depreciated over the productive period which ranges approximately from ten months to twelve months, based on anticipated output month on month.

Biological assets are measured at fair value less costs to sell (the incremental cost directly attributable to the disposal of a biological asset), except for the case where the fair value cannot be measured reliably. In such a case, they are measured at cost less accumulated depreciation and impairment losses.

(i) Hatching eggs are nurtured and used for further production of 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 to 42 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.

Notes to the consolidated financial statements for the year ended March 31, 2022

2.4 Summary of significant accounting policies (continued)

s. Earnings/ (Loss) per share (EPS)

Basic EPS is calculated by dividing the profit/ loss for the year attributable to equity shareholders of the Group by the weighted average number of equity shares outstanding during the year, excluding equity shares purchased by the Trust controlled by the Group 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 Group did not have any potentially dilutive securities in any of the year presented.

t. Treasury shares

The Group's equity shares held by the controlled trust, Licious Employee Welfare Trust, are classified as Treasury shares. The Group has 400 (March 31, 2021: 400) treasury shares. Treasury shares are recorded at acquisition cost.

u. Exceptional items

Exceptional items refer to items of income or expense within the Consolidated 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 Group.

v. Share based payments

Employees of the Group receive remuneration in the form of share-based payments, whereby employees render services as consideration for (i) equity instruments (equity-settled transactions) under Licious ESOP 2016 Plan and (ii) cash (cash-settled transactions) under Licious HSP or Scheme 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 Group's best estimate of the number of equity instruments that will ultimately vest. The Consolidated 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 Group'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 Consolidated Balance Sheet.

w. Cash flow statement

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 Group are segregated.

Notes to the consolidated financial statements for the year ended March 31, 2022

2.4 Summary of significant accounting policies (continued)

x. Business Combinations

Business combinations have been accounted for using the acquisition method under the provisions of Ind AS 103, Business Combinations.

The cost of an acquisition is measured at the fair value of the assets transferred, equity instruments issued, and liabilities incurred or assumed at the date of acquisition, which is the date on which control is transferred to the Group. The cost of acquisition also includes the fair value of any contingent consideration. Identifiable assets acquired and liabilities and contingent liabilities assumed in a business combination are measured initially at their fair value on the date of acquisition.

The interest of non-controlling shareholders is initially measured either at fair value or at the non-controlling interests' proportionate share of the acquiree's identifiable net assets. The choice of measurement basis is made on an acquisition-by-acquisition basis. Subsequent to acquisition, the carrying amount of non-controlling interests is the amount of those interests at initial recognition plus the non-controlling interests' share of subsequent changes in equity of subsidiaries.

When the consideration transferred by the Group in a business combination includes assets or liabilities resulting from a contingent consideration arrangement, the contingent consideration is measured at its acquisition-date fair value and included as part of the consideration transferred in a business combination. Changes in the fair value of the contingent consideration that qualify as measurement period adjustments are adjusted retrospectively, with corresponding adjustments against goodwill or capital reserve, as the case may be.

The subsequent accounting for changes in the fair value of contingent consideration that do not qualify as measurement period adjustments depends on how the contingent consideration is classified. Contingent consideration that is classified as an asset or a liability is measured at fair value at subsequent reporting dates with the corresponding gain or loss being recognised in profit or loss. Contingent consideration that is classified as equity is not remeasured at subsequent reporting dates and its subsequent settlement is accounted within equity.

When a business combination is achieved in stages, the Group's previously held equity interest in the acquiree is remeasured to its acquisition date fair

value, and the resulting gain, if any, is recognised in profit or loss.

Transaction costs that the Group incurs in connection with a business combination such as finder's fees, legal fees, due diligence fees, and other professional and consulting fees are expensed as incurred.

2.5 Recent Indian Accounting Standards (Ind AS)

The Ministry of Corporate Affairs (MCA) notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standard) Amendment Rules, 2022 on March 23, 2022. The key amendments are given below;

a. IndAS16 – Property, Plant and equipment - The amendment clarifies that excess of net sale proceeds of items produced over the cost of testing, if any, shall not be recognized in the profit or loss but deducted from the directly attributable costs considered as part of cost of an item of property, plant and equipment. The effective date for adoption of this amendment is annual periods beginning on or after April 1, 2022. The Group has evaluated the amendment and there is no impact on its financial statements.

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

Labour Code

The Indian Parliament has approved the Code on Social Security, 2020 which would impact the contributions by the Group towards Provident Fund and Gratuity. The Ministry of Labour and Employment had released draft rules for the Code on Social Security, 2020 on November 13, 2020, and invited suggestions from stakeholders which are under consideration by the Ministry. The Group and its Indian subsidiaries will assess the impact and its evaluation once the subject rules are notified. The Group and its Indian subsidiaries will give appropriate impact in its financial statements in the period in which, the Code becomes effective and the related rules to determine the financial impact are published.

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Nil	Nil
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Disclosure of significant accounting policies [TextBlock]	Textual information (3) [See below]	Nil

Textual information (3)

Disclosure of significant accounting policies [Text Block]

1 Corporate information

Delightful Gourmet Private Limited ('the Company') was incorporated on 13 May 2015, as a private limited company under the Companies Act, 2013. Delightful Gourmet Private Limited ('the Parent') 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. Pawfectly Made Private Limited ('the subsidiary') is engaged into preparation of vet certified fresh pet food and currently delivers in Bangalore. These consolidated financial statements comprise the Company and its subsidiary (referred to collectively as the 'Group'). The Group has its registered offices in Bangalore.

Use of going concern assumption

a. During the year ended March 31, 2022, the Group has incurred losses of ₹ 8,553.19 million and has accumulated losses of ₹ 20,002.38 million. The Management of the Group believes that the Group will be able to continue to operate as a going concern and meet all its liabilities as they fall due for payment as the Group has significantly expanded its operations, has a net current asset position of ₹ 14,147.88 million as at March 31, 2022 and has adequate cash balances. Further, the Group has also received funding during the current year by issuing equity shares amounting to ₹ 52.27 million and 0.0001% Series F, F1, F1A and F2 compulsorily convertible preference shares ("CCPS") amounting to ₹ 19,492.22 million, along with additional funding received in the month of April 2022 amounting to ₹ 891.02 million (Refer note 38 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 Group is unable to continue as a going concern.

b. Covid-19 assessment: The Group has considered the possible effects that may result from COVID-19 ("Pandemic") in the preparation of these consolidated financial statements including the recoverability of carrying amounts of financial and non-financial assets. In developing the assumptions relating to the possible future uncertainties in the global economic conditions because of this pandemic, the Group has, at the date of approval of these consolidated financial statements, used internal and external sources of information including credit reports and related information and economic forecasts and expects that the carrying amount of these assets will be recovered. The impact of COVID-19 on the Group's financial statements may differ from that estimated as at the date of approval of these consolidated financial statements owing to the nature and duration of COVID-19.

2 Significant accounting policies

The accounting policies set out below have been applied consistently to the periods presented in the consolidated financial statements.

2.1 Statement of Compliance

The consolidated financial statements of the Group 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 these consolidated financial statements.

The consolidated 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.

These consolidated financial statements are presented in ₹ and all the values are rounded off to the nearest million (₹ 000,000) except when otherwise indicated. This is the first year of incorporation for the subsidiary and hence comparative information presented in these consolidated financial statements only represents information pertaining to the parent. Previous year figures have been regrouped / rearranged, wherever necessary, to confirm to the presentation in the current year.

The Consolidated Financial Statements of the Group were adopted by the Board of Directors on September 30, 2022.

2.2 Use of estimates and judgements

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 Group'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 these consolidated 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 of CCPS - Note 12.2
- h) Provisions - Note 2.3 (i)
- i) Contingent liabilities - Note 2.3 (j)

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 Group and that are believed to be reasonable under the circumstances.

Notes to the consolidated financial statements for the year ended March 31, 2022

2.3 Basis of consolidation

The consolidated financial statements comprise the financial statements of the Group as at, and for the year ended on 31 March 2022. Control is achieved when the Parent is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee. The financial statements of subsidiaries are included in the consolidated financial statements from the date on which control commences until the date on which control ceases.

The financial statements of the Group companies are consolidated on a line-by-line basis and all intra-Group balances, transactions, income and expenses are eliminated in full on consolidation.

Non-controlling interest: Non-controlling interests in the net assets (excluding goodwill) of consolidated subsidiaries are identified separately from the Parent's equity. The interest of non-controlling shareholders may be initially measured either at fair value or at the non-controlling interest's proportionate share of the fair value of the acquiree's identifiable net assets. The choice of measurement basis is made on an acquisition to acquisition basis. Subsequent to acquisition, the carrying amount of non-controlling interest is the amount of those interests at initial recognition plus the non-controlling interest's share of subsequent changes in equity. Total comprehensive income is attributed to non-controlling interests even if it results in the non-controlling interest having a deficit balance.

2.4 Summary of significant accounting policies

a. Current versus non-current classification

All assets and liabilities have been classified as current and non-current as per the Group's normal operating cycle. Based on the nature of services rendered to customers and time elapsed between deployment of resources and the realisation in cash and cash equivalents of the consideration for such services rendered, the Group has considered an operating cycle of 12 months.

b. Fair value measurement of financial instruments

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

c. Revenue

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 Group expects to be entitled in exchange for those services. Revenue is measured based on the transaction price, which is the consideration, adjusted for volume discounts, price concessions and incentives, if any, as specified in the contract with the customer. Revenue also excludes taxes collected from customers. Unearned and deferred revenue ("contract liability") is recognised when there are billings in excess of revenues.

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 Group will collect the related consideration.

(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. This is irrespective of whether the individual making the delivery is the Group's employee, a contractor, or an employee of a third-party service Group, as the Group maintains the primary responsibility for delivery under any of these arrangements.

Notes to the consolidated financial statements for the year ended March 31, 2022

2.4 Summary of significant accounting policies (continued)

c. Revenue (continued)

(3) Other income:

Profit on sale of mutual funds and fair value impact on mark to market 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.

d. Taxes

Tax expenses comprises of current tax and deferred tax. Current and deferred taxes are recognised in Consolidated Statement of Profit and Loss,

except when they relate to items that are recognised in other comprehensive

income or directly in equity, in which case, the current and deferred tax are also recognised in other comprehensive income or directly in equity, respectively.

(1) Current income tax: Current income tax for the current and prior periods are measured at the amount expected to be recovered from or paid to the taxation authorities based on the taxable income for that period. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted as at the balance sheet date. 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.

Advance taxes and provisions for current income taxes are presented in the balance sheet after off-setting advance tax paid and income tax provision arising in the same tax jurisdiction and where the relevant tax paying unit intends to settle the asset and liability on a net basis.

(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.

Deferred tax assets include Minimum Alternative Tax ('MAT') paid in accordance with the tax laws in India, which is likely to give future economic benefits in the form of availability of set off against future income tax liability. Accordingly, MAT is recognized as deferred tax asset in the balance sheet when the asset can be measured reliably and it is probable that the future economic benefit associated with the asset will be realized. Deferred tax assets and liabilities are measured using substantively enacted tax rates expected to apply to taxable income in the years in which the temporary differences are expected to be received or settled.

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 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. 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.

e. Property, plant and equipment

Property, plant and equipment are stated at cost comprising purchase price and any initial directly attributable cost of bringing the asset to its working condition for its intended use, less accumulated depreciation and impairment loss, 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 Group 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 repairs 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.

Depreciation is provided for property, plant and equipment on a straight-line basis so as to expense the cost less residual value over their estimated useful lives estimated by the management. Depreciation is not recorded on capital work-in-progress until construction and installation are complete and the asset is ready for its intended use. 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
Office equipment	3-5 years
Furniture and fixtures	5-10 years
Leasehold improvements	Period of lease or useful life, whichever is lower.
Plant and machinery	3-15 years
Computer equipment	3 years
Vehicles	6 to 8 years

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.

Notes to the consolidated financial statements for the year ended March 31, 2022

2.4 Summary of significant accounting policies (continued)

f. Goodwill and other intangible assets

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.

Goodwill represents the cost of acquired business as established at the date of acquisition of the business in excess of the acquirer's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities less accumulated impairment losses, if any. Goodwill is tested for impairment annually or when events or circumstances indicate that the implied fair value of goodwill is less than the carrying amount.

The Group estimates the value-in-use of the cash generating units (CGUs) based on the future cash flows after considering current economic conditions and trends, estimated future operating results and growth rate and anticipated future economic and regulatory conditions. The estimated cash flows are developed using internal forecasts. The discount rates used for the CGUs represent the weighted average cost of capital based on the historical market returns of comparable companies.

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. The estimated useful life of intangible assets are as follows:

Category of Assets

Useful lives
estimated by
the
Management

Goodwill

3
years

Software

3
years

Mobile application

5 years

Website

5
years

g. Leases

The Group's lease asset classes primarily consist of leases for office premises facilities, production centers and delivery centers. For any new contracts entered into or changed on or after April 1, 2018, the Group 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 Group 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 Group;
- (ii) The Group 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 Group has the right to direct the use of the identified asset throughout the period of use.

Group as a lessee

A lease is classified at the inception date as a finance lease or an operating lease. A lease that transfers substantially all the risks and rewards incidental to ownership to the Group is classified as a finance lease.

Identification of a lease requires significant judgement. The Group uses significant judgement in assessing the lease term (including anticipated renewals) and the applicable discount rate. 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 Group 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 Group considers factors such as any significant leasehold improvements undertaken over the lease term, costs relating to the termination of the lease and the importance of the underlying asset to the Group'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 Group 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 Group 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 Group, 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 Group 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 Group also assesses the right-of-use asset for impairment when such indicators exist.

At the commencement date, the Group 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 Group'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.

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 Group 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 consolidated financial statements under 'financial liability' and 'Right of Use (RoU)' respectively. Lease payments have been classified as 'financing cash flows'.

Notes to the consolidated financial statements for the year ended March 31, 2022

2.4 Summary of significant accounting policies (continued)

h. Impairment of non-financial assets

As at the end of each accounting year, the Group 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 Group 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 Consolidated 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 Consolidated Statement of Profit and Loss.

i. Provisions

Provisions are recognized when the Group 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 Group 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 Consolidated 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.

j. Contingent liabilities

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 Group 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 Group does not recognize a contingent liability but discloses its existence in the consolidated financial statements.

k. Retirement and other employee benefits

Retirement benefit in the form of provident fund is a defined contribution scheme. The Group has no obligation, other than the contribution payable to the provident fund. The Group 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.

Remeasurements, comprising 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 Consolidated 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 Consolidated Statement of Profit and Loss on the earlier of:

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

Net interest is calculated by applying the discount rate to the net defined benefit liability or asset. The Group recognizes the following changes in the net defined benefit obligation as an employee benefits expense in the Consolidated 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

Notes to the consolidated financial statements for the year ended March 31, 2022

2.4 Summary of significant accounting policies (continued)

k. Retirement and other employee benefits (continued)

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

The Group 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 Consolidated Statement of Profit and Loss and are not deferred. The Group 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.

I. Investment in subsidiaries, associates and joint ventures

Investments accounted for using the equity method are entities in respect of which, the Company has significant influence, but not control, over the financial and operating policies. Generally, a Company has a significant influence if it holds between 20 and 50 percent of the voting power of another entity.

Under the equity method of accounting, the investments are initially recognised at cost and adjusted thereafter to recognise the Group's share of the post-acquisition profits or losses of the investee in profit and loss, and the Group's share of other comprehensive income of the investee in other comprehensive income. Dividends received or receivable from associates and joint ventures are recognised as a reduction in the carrying amount of the investment.

When the Group's share of losses in an equity-accounted investment equals or exceeds its interest in the entity, including any other unsecured long-term receivables, the Group does not recognise further losses, unless it has incurred obligations or made payments on behalf of the other entity.

m. Financial Instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Financial assets and financial liabilities are recognized when the Group 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 ('FVTPL') are immediately recognized in the Consolidated 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 Consolidated 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 Consolidated Statement of Profit and Loss.

De-recognition of financial assets

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

If the Group retains substantially all the risks and rewards of ownership of a transferred financial asset, the Group 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 the Consolidated Statement of Profit or Loss.

(2) Financial liabilities and equity instruments

Classification as debt or equity

Financial liabilities and equity instruments issued by the Group 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 Group after deducting all of its liabilities. Equity instruments are recorded at the proceeds received, net of direct issue costs.

Notes to the consolidated financial statements for the year ended March 31, 2022

2.4 Summary of significant accounting policies (continued)

m. Financial Instruments (continued)

(2) Financial liabilities and equity instruments (continued)

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 Consolidated 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 Consolidated 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 Consolidated 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 Consolidated Statement of Profit and Loss.

d) Offsetting

Financial assets and financial liabilities are offset and the net amount presented in the Consolidated Balance Sheet when, and only when, the Group 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.

n. Cash and cash equivalents

Cash and cash equivalents in the Consolidated 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.

o. Foreign currencies

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

Transactions and balances

Transactions in foreign currencies are initially recorded by the Group 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 Consolidated 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.

p. Inventories

Inventories are valued at lower of cost and net realisable value, including

necessary provision for obsolescence. Cost is determined using the weighted average method.

q. Finance costs

Finance costs comprises interest cost on borrowings, lease liabilities and net defined benefit liability, gains or losses arising on re-measurement of financial assets measured at FVTPL, net loss on translation or settlement of foreign currency borrowings and changes in fair value and gains/(losses) on settlement of related derivative instruments. Borrowing costs that are not directly attributable to a qualifying asset are recognised in the statement of profit and loss using the effective interest method.

r. Biological assets other than bearer plants

A biological asset is a living animal or plant. Biological transformation comprises the processes of growth, degeneration, production, and procreation that cause qualitative or quantitative changes in a biological asset. Biological assets include bearer birds for poultry breeding / internal consumption, hatching eggs and live animals.

Consumable biological assets, i.e. hatching eggs, bearer birds and live animals are considered for fair value assessment as per market prices at the end of the reporting period. The fair values of such biological assets are level 3 fair values. Gains or losses on changes in fair value less costs to sell are recognized as profit or loss.

Bearer biological assets, which are held primarily for the purpose of production of hatching eggs are uncommon to be sold before the end of its useful life and as such, the market prices or fair values at present condition are generally unavailable. Similarly, it is uncommon to sell the hatching eggs, immature birds, before their maturity and as such, the market prices or fair values at present conditions are generally unavailable. Valuation based on a discounted cash flow method is considered unreliable given the uncertainty with respect to external factors such as climate, weather, disease, mortality, etc., and short production cycle. Consequently, these bearer biological assets are measured at cost less accumulated depreciation and impairment if any. Cost of the bearer biological assets comprises of the cost of feed and other inputs. Bearer birds are depreciated over the productive period which ranges approximately from ten months to twelve months, based on anticipated output month on month.

Biological assets are measured at fair value less costs to sell (the incremental cost directly attributable to the disposal of a biological asset), except for the case where the fair value cannot be measured reliably. In such a case, they are measured at cost less accumulated depreciation and impairment losses.

(i) Hatching eggs are nurtured and used for further production of 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 to 42 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.

Notes to the consolidated financial statements for the year ended March 31, 2022

2.4 Summary of significant accounting policies (continued)

s. Earnings/ (Loss) per share (EPS)

Basic EPS is calculated by dividing the profit/ loss for the year attributable to equity shareholders of the Group by the weighted average number of equity shares outstanding during the year, excluding equity shares purchased by the Trust controlled by the Group 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 Group did not have any potentially dilutive securities in any of the year presented.

t. Treasury shares

The Group's equity shares held by the controlled trust, Licious Employee Welfare Trust, are classified as Treasury shares. The Group has 400 (March 31, 2021: 400) treasury shares. Treasury shares are recorded at acquisition cost.

u. Exceptional items

Exceptional items refer to items of income or expense within the Consolidated 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 Group.

v. Share based payments

Employees of the Group receive remuneration in the form of share-based payments, whereby employees render services as consideration for (i) equity instruments (equity-settled transactions) under Licious ESOP 2016 Plan and (ii) cash (cash-settled transactions) under Licious HSP or Scheme 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 Group's best estimate of the number of equity instruments that will ultimately vest. The Consolidated 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 Group'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 Consolidated Balance Sheet.

w. Cash flow statement

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 Group are segregated.

Notes to the consolidated financial statements for the year ended March 31, 2022

2.4 Summary of significant accounting policies (continued)

x. Business Combinations

Business combinations have been accounted for using the acquisition method under the provisions of Ind AS 103, Business Combinations.

The cost of an acquisition is measured at the fair value of the assets transferred, equity instruments issued, and liabilities incurred or assumed at the date of acquisition, which is the date on which control is transferred to the Group. The cost of acquisition also includes the fair value of any contingent consideration. Identifiable assets acquired and liabilities and contingent liabilities assumed in a business combination are measured initially at their fair value on the date of acquisition.

The interest of non-controlling shareholders is initially measured either at fair value or at the non-controlling interests' proportionate share of the acquiree's identifiable net assets. The choice of measurement basis is made on an acquisition-by-acquisition basis. Subsequent to acquisition, the carrying amount of non-controlling interests is the amount of those interests at initial recognition plus the non-controlling interests' share of subsequent changes in equity of subsidiaries.

When the consideration transferred by the Group in a business combination includes assets or liabilities resulting from a contingent consideration arrangement, the contingent consideration is measured at its acquisition-date fair value and included as part of the consideration transferred in a business combination. Changes in the fair value of the contingent consideration that qualify as measurement period adjustments are adjusted retrospectively, with corresponding adjustments against goodwill or capital reserve, as the case may be.

The subsequent accounting for changes in the fair value of contingent consideration that do not qualify as measurement period adjustments depends on how the contingent consideration is classified. Contingent consideration that is classified as an asset or a liability is measured at fair value at subsequent reporting dates with the corresponding gain or loss being recognised in profit or loss. Contingent consideration that is classified as equity is not remeasured at subsequent reporting dates and its subsequent settlement is accounted within equity.

When a business combination is achieved in stages, the Group's previously held equity interest in the acquiree is remeasured to its acquisition date fair

value, and the resulting gain, if any, is recognised in profit or loss.

Transaction costs that the Group incurs in connection with a business combination such as finder's fees, legal fees, due diligence fees, and other professional and consulting fees are expensed as incurred.

2.5 Recent Indian Accounting Standards (Ind AS)

The Ministry of Corporate Affairs (MCA) notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standard) Amendment Rules, 2022 on March 23, 2022. The key amendments are given below;

a. IndAS16 – Property, Plant and equipment - The amendment clarifies that excess of net sale proceeds of items produced over the cost of testing, if any, shall not be recognized in the profit or loss but deducted from the directly attributable costs considered as part of cost of an item of property, plant and equipment. The effective date for adoption of this amendment is annual periods beginning on or after April 1, 2022. The Group has evaluated the amendment and there is no impact on its financial statements.

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

Labour Code

The Indian Parliament has approved the Code on Social Security, 2020 which would impact the contributions by the Group towards Provident Fund and Gratuity. The Ministry of Labour and Employment had released draft rules for the Code on Social Security, 2020 on November 13, 2020, and invited suggestions from stakeholders which are under consideration by the Ministry. The Group and its Indian subsidiaries will assess the impact and its evaluation once the subject rules are notified. The Group and its Indian subsidiaries will give appropriate impact in its financial statements in the period in which, the Code becomes effective and the related rules to determine the financial impact are published.

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

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

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

[400600] Notes - Property, plant and equipment**Disclosure of 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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	481.48	339.92		481.48
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-140.28	-83.79		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-140.28	-83.79		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	-6.72	-0.42		-6.72
Total increase (decrease) through transfers and other changes, property, plant and equipment	-6.72	-0.42		-6.72
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	-2.32	-0.17		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	-2.32	-0.17		0

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	336.8	255.88		474.76
Property, plant and equipment at end of period	972.21	635.41	379.53	1,267.1

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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	339.92			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			140.28	83.79
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			140.28	83.79
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0			
Increase (decrease) through other changes, property, plant and equipment	-0.42		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	-0.42		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		2.32	0.17
Retirements, property, plant and equipment	0			
Total disposals and retirements, property, plant and equipment	0		2.32	0.17
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	339.5		137.96	83.62
Property, plant and equipment at end of period	792.34	452.84	294.89	156.93

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 assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		180.11	136.64	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-25.06	-14.74	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-25.06	-14.74	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		-0.74	-0.34	
Total increase (decrease) through transfers and other changes, property, plant and equipment		-0.74	-0.34	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		-0.04	-0.09	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		-0.04	-0.09	

Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		154.35	121.65	
Property, plant and equipment at end of period	73.31	421.34	266.99	145.34

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 assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	180.11	136.64		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				25.06
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				25.06
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		
Increase (decrease) through other changes, property, plant and equipment	-0.74	-0.34		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	-0.74	-0.34		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0.04
Retirements, property, plant and equipment	0	0		
Total disposals and retirements, property, plant and equipment	0	0		0.04
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	179.37	136.3		25.02
Property, plant and equipment at end of period	472.01	292.64	156.34	50.67

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]		Other plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			180.11	136.64
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	14.74		-25.06	-14.74
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	14.74		-25.06	-14.74
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment			0	0
Increase (decrease) through other changes, property, plant and equipment	0		-0.74	-0.34
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		-0.74	-0.34
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.09		-0.04	-0.09
Retirements, property, plant and equipment			0	0
Total disposals and retirements, property, plant and equipment	0.09		-0.04	-0.09
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	14.65		154.35	121.65
Property, plant and equipment at end of period	25.65	11	421.34	266.99

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]	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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		180.11	136.64	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		-0.74	-0.34	
Total increase (decrease) through transfers and other changes, property, plant and equipment		-0.74	-0.34	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		179.37	136.3	
Property, plant and equipment at end of period	145.34	472.01	292.64	156.34

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]	Other plant and equipment [Member]			Furniture and fixtures [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				26.29
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	25.06	14.74		-6.15
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	25.06	14.74		-6.15
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment				0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.04	0.09		0
Retirements, property, plant and equipment				0
Total disposals and retirements, property, plant and equipment	0.04	0.09		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	25.02	14.65		20.14
Property, plant and equipment at end of period	50.67	25.65	11	40.37

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]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	15.73		26.29	15.73
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-2.45			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-2.45			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	13.28		26.29	15.73
Property, plant and equipment at end of period	20.23	6.95	51	24.71

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]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		6.15	2.45	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		6.15	2.45	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		6.15	2.45	
Property, plant and equipment at end of period	8.98	10.63	4.48	2.03

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]	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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	32.67	0		32.67
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-3.01	-2.33		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-3.01	-2.33		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	-5.98	0		-5.98
Total increase (decrease) through transfers and other changes, property, plant and equipment	-5.98	0		-5.98
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	-2.28	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	-2.28	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0

Total increase (decrease) in property, plant and equipment	25.96	-2.33		26.69
Property, plant and equipment at end of period	36.5	10.54	12.87	40.66

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]	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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			3.01	2.33
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			3.01	2.33
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0			
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		2.28	0
Retirements, property, plant and equipment	0			
Total disposals and retirements, property, plant and equipment	0		2.28	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	0		0.73	2.33
Property, plant and equipment at end of period	13.97	13.97	4.16	3.43

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]	Vehicles [Member]	Motor vehicles [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		32.67	0	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-3.01	-2.33	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-3.01	-2.33	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		-5.98	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		-5.98	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		-2.28	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		-2.28	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	

Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		25.96	-2.33	
Property, plant and equipment at end of period	1.1	36.5	10.54	12.87

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]	Motor 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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	32.67	0		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				3.01
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				3.01
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		
Increase (decrease) through other changes, property, plant and equipment	-5.98	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	-5.98	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		2.28
Retirements, property, plant and equipment	0	0		
Total disposals and retirements, property, plant and equipment	0	0		2.28
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	26.69	0		0.73
Property, plant and equipment at end of period	40.66	13.97	13.97	4.16

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]	Motor vehicles [Member]		Office equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			31.48	25.22
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	2.33		-13.72	-7.53
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	2.33		-13.72	-7.53
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment			0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment			0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	2.33		17.76	17.69
Property, plant and equipment at end of period	3.43	1.1	58.27	40.51

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]	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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		31.48	25.22	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		31.48	25.22	
Property, plant and equipment at end of period	22.82	85.07	53.59	28.37

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]	Office equipment [Member]			Computer equipments [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				72.19
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	13.72	7.53		-32.8
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	13.72	7.53		-32.8
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment				0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment				0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	13.72	7.53		39.39
Property, plant and equipment at end of period	26.8	13.08	5.55	84.53

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]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	41.75		72.19	41.75
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-20.02			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-20.02			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	-0.08		0	-0.08
Total increase (decrease) through transfers and other changes, property, plant and equipment	-0.08		0	-0.08
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	-0.08		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	-0.08		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	21.73		72.19	41.67
Property, plant and equipment at end of period	45.14	23.41	155.89	83.7

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]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		32.8	20.02	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		32.8	20.02	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0.08	
Total disposals and retirements, property, plant and equipment		0	0.08	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		32.8	19.94	
Property, plant and equipment at end of period	42.03	71.36	38.56	18.62

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]	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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	138.74	120.58		138.74
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-59.54	-36.72		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-59.54	-36.72		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0

Total increase (decrease) in property, plant and equipment	79.2	83.86		138.74
Property, plant and equipment at end of period	331.2	252	168.14	462.47

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]	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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	120.58			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			59.54	36.72
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			59.54	36.72
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0			
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0			
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	120.58		59.54	36.72
Property, plant and equipment at end of period	323.73	203.15	131.27	71.73

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]	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]
	31/03/2020
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]	
Property, plant and equipment at end of period	35.01

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 assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment				
Useful lives or depreciation rates, property, plant and equipment				
Whether property, plant and equipment are stated at revalued amount			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]	Other plant and equipment [Member]		Furniture and fixtures [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	SLM	SLM	SLM	SLM
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]

..(3)

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 assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment			SLM	SLM
Useful lives or depreciation rates, property, plant and equipment			6 to 8 years	6 to 8 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]	Office equipment [Member]		Computer equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	SLM	SLM	SLM	SLM
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]

..(5)

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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]		
Disclosure of additional information about property plant and equipment [Line items]		
Depreciation method, property, plant and equipment	SLM	SLM
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

[612100] Notes - Impairment of assets

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

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

[400700] Notes - Investment property

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of investment property [TextBlock]		
Total direct operating expense from investment property	0	0
Rental income from investment property, net of direct operating expense	0	0
Depreciation method, investment property, cost model	As per the Accounting Policies	As per the Accounting Policies
Useful lives or depreciation rates, investment property, cost model	NA	NA

[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]		Gross carrying amount [Member]	Accumulated amortization and impairment [Member]
	31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Changes in goodwill [Abstract]				
Acquisitions through business combinations, goodwill			0.3	
Total increase (decrease) in goodwill			0.3	0
Goodwill at end of period	0.3	0	0.3	0

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

	31/03/2022	31/03/2021
Disclosure of goodwill [TextBlock]		
Disclosure of reconciliation of changes in goodwill [Abstract]		
Changes in goodwill [Abstract]		
Goodwill at end of period	0.3	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]	Computer software [Member]		Other intangible assets, others [Member]	
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]		Internally generated intangible assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	SLM	SLM	SLM	SLM
Useful lives or amortisation rates, other intangible assets	3 years	3 years	3 and years	3 and years
Whether other intangible assets are stated at revalued amount	No	No	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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	10.54	1.04		10.54
Acquisitions through business combinations	0	0		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-1.64	-0.56		
Impairment loss recognised in profit or loss	0	0		
Reversal of impairment loss recognised in profit or loss	0	0		
Revaluation increase (decrease), other intangible assets	0	0		0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	8.9	0.48		10.54
Other intangible assets at end of period	11.81	2.91	2.43	15.84

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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about 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			
Acquisitions through business combinations	0			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			1.64	0.56
Impairment loss recognised in profit or loss			0	0
Reversal of impairment loss recognised in profit or loss			0	0
Revaluation increase (decrease), other intangible assets	0			
Impairment loss recognised in other comprehensive income, other intangible assets			0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets			0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0			
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0			
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	1.04		1.64	0.56
Other intangible assets at end of period	5.3	4.26	4.03	2.39

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 intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		8.94	1.04	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Amortisation other intangible assets		-1.26	-0.56	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		7.68	0.48	
Other intangible assets at end of period	1.83	10.02	2.34	1.86

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 intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	8.94	1.04		
Acquisitions through business combinations	0	0		
Increase (decrease) through net exchange differences	0	0		
Amortisation other intangible assets				1.26
Impairment loss recognised in profit or loss				0
Reversal of impairment loss recognised in profit or loss				0
Revaluation increase (decrease), other intangible assets	0	0		
Impairment loss recognised in other comprehensive income, other intangible assets				0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets				0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	8.94	1.04		1.26
Other intangible assets at end of period	12.89	3.95	2.91	2.87

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]		Other intangible assets [Member]	
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]		Internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about 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			1.6	0
Acquisitions through business combinations			0	0
Increase (decrease) through net exchange differences			0	0
Amortisation other intangible assets	0.56		-0.38	0
Impairment loss recognised in profit or loss	0		0	0
Reversal of impairment loss recognised in profit or loss	0		0	0
Revaluation increase (decrease), other intangible assets			0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets			0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements			0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	0.56		1.22	0
Other intangible assets at end of period	1.61	1.05	1.79	0.57

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]	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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		1.6	0	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		1.6	0	
Other intangible assets at end of period	0.57	2.95	1.35	1.35

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]	Other intangible assets [Member]			Other intangible assets, others [Member]
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			Internally generated intangible assets [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others				Goodwill, Mobile application, Website
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				1.6
Acquisitions through business combinations				0
Increase (decrease) through net exchange differences				0
Amortisation other intangible assets	0.38	0		-0.38
Impairment loss recognised in profit or loss	0	0		0
Reversal of impairment loss recognised in profit or loss	0	0		0
Revaluation increase (decrease), other intangible assets				0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets				0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements				0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	0.38	0		1.22
Other intangible assets at end of period	1.16	0.78	0.78	1.79

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, 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]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others	Mobile application, Website		Goodwill, Mobile application, Website	Mobile application, Website
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0		1.6	0
Acquisitions through business combinations	0		0	0
Increase (decrease) through net exchange differences	0		0	0
Amortisation other intangible assets	0			
Impairment loss recognised in profit or loss	0			
Reversal of impairment loss recognised in profit or loss	0			
Revaluation increase (decrease), other intangible assets	0		0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0			
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0			
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	0		1.6	0
Other intangible assets at end of period	0.57	0.57	2.95	1.35

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, 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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others		Goodwill, Mobile application, Website	Mobile application, Website	
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		0.38	0	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		0.38	0	
Other intangible assets at end of period	1.35	1.16	0.78	0.78

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

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

[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]	Current		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	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	Hatching eggs Live commercial birds Live commercial animals	Hatching eggs Live commercial birds Live commercial animals	
Reconciliation of changes in biological assets other than bearer plants [Abstract]			
Changes in biological assets other than bearer plants [Abstract]			
Increase (decrease) through net exchange differences, biological assets other than bearer plants	21.13	7.36	
Total increase (decrease) in biological assets other than bearer plants	21.13	7.36	
Biological assets other than bearer plants at end of period	28.49	7.36	0

Disclosure of detailed information about biological assets [Table]

..(1)

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

Biological assets by type [Axis]	Consumable biological assets [Member]	
	Mature biological assets [Member]	
Biological assets by age [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about biological assets [Abstract]		
Disclosure of detailed information about biological assets [Line items]		
Description of biological assets	Hatching eggs, Live commercial birds, Live commercial animals	Hatching eggs, Live commercial birds, Live commercial animals
Biological assets	28.49	7.36

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Disclosure of detailed information about biological assets [TextBlock]		
Disclosure of detailed information about biological assets [Abstract]		
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]		
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]		
Depreciation method, biological assets other than bearer plants, at cost	As per the Accounting Policies	As per the Accounting Policies
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	As per the Accounting Policies	As per the Accounting Policies

[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]			
Categories of financial liabilities [Axis]	Financial liabilities at fair value through profit or loss, category [Member]		Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	0	0	0	0
Financial liabilities, at fair value	0	0	0	0

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 at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, category [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class				
Description of other financial assets at fair value class				

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 at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]		
Disclosure of financial assets [Line items]		
Financial assets	0	0
Financial assets, at fair value	0	0
Description of other financial assets at amortised cost class	NIL	NIL
Description of other financial assets at fair value class	NIL	NIL

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial instruments [TextBlock]		
Disclosure of financial assets [TextBlock]		
Disclosure of financial assets [Abstract]		
Disclosure of financial liabilities [TextBlock]		
Disclosure of financial liabilities [Abstract]		
Income, expense, gains or losses of financial instruments [Abstract]		
Gains (losses) on financial instruments [Abstract]		
Total gains (losses) on financial assets at fair value through profit or loss	0	0
Total gains (losses) on financial liabilities at fair value through profit or loss	0	0
Gain (loss) arising from derecognition of financial assets measured at amortised cost [Abstract]		
Net gain (loss) arising from derecognition of financial assets measured at amortised cost	0	0
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]		

[611300] Notes - Regulatory deferral accounts

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of regulatory deferral accounts [TextBlock]		
Total regulatory deferral account debit balances	0	0
Total regulatory deferral account credit balances	0	0
Total net movement in regulatory deferral account balances related to profit or loss	0	0
Total net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax	0	0
Total other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	0	0

[400400] Notes - Non-current investments

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

	31/03/2022	31/03/2021
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	0	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	0	0
Aggregate provision for diminution in value of non-current investments	0	0

[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]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Current investments [Abstract]		
Disclosure of details of current investments [Abstract]		
Details of current investments [Line items]		
Type of current investments	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments
Current investments	7,243.97	155.37
Basis of valuation of current investments	Valued at lower of cost or NRV)	Valued at lower of cost or NRV)
Name of body corporate in whom investment has been made	NA	NA
Number of shares of current investment made in body corporate	[shares] 0	[shares] 0

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

	31/03/2022	31/03/2021
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	0	0
Market value of quoted current investments	7,243.97	155.37
Aggregate amount of unquoted current investments	7,243.97	155.37
Aggregate provision for diminution in value of current investments	0	0

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	-4,159.65	-2,004.71
Net cash flows from (used in) operating activities	-4,159.65	-2,004.71
Net cash flows from (used in) investing activities, continuing operations	-6,118.41	-841.97
Net cash flows from (used in) investing activities	-6,118.41	-841.97
Net cash flows from (used in) financing activities, continuing operations	17,799.87	445.34
Net cash flows from (used in) financing activities	17,799.87	445.34

[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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Type of share	Equity Shares of Rs 10 each	Equity Shares of Rs 10 each	Equity Shares	Equity Shares
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Shares of Rs 10 each	Equity Shares of Rs 10 each	Equity Shares	Equity Shares
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] 4,745	[shares] 5,606
Percentage of shareholding in company			25.68%	34.70%

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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Name of shareholder	Vivek Gupta	Vivek Gupta	3one4 Capital Fund - Scheme II, a scheme of 3one4 Capital Trust, represented by its Trustee, Vistra ITCL (India) Ltd	MAYFIELDS LIMITED INDIA
CIN of shareholder				U99999MH1944PTC004215
Permanent account number of shareholder	AGSPG6369A	AGSPG6369A	AACTB9219Q	
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 4,746	[shares] 5,607	[shares] 1,501	[shares] 838
Percentage of shareholding in company	25.69%	34.70%	8.12%	5.19%

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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Type of share	Equity Shares	Equity Shares
Disclosure of shareholding more than five per cent in company [Abstract]		
Disclosure of shareholding more than five per cent in company [LineItems]		
Type of share	Equity Shares	Equity Shares
Name of shareholder	MacRitchie Investments Pte Ltd	3one4 Capital Fund - Scheme II, a scheme of 3one4
Permanent account number of shareholder		AACTB9219Q
Country of incorporation or residence of shareholder	SINGAPORE	INDIA
Number of shares held in company	[shares] 1,100	[shares] 1,463
Percentage of shareholding in company	5.95%	9.05%

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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				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] 18,075	[shares] 15,757		[shares] 18,075
Value of shares issued	0.18	0.16		0.18
Number of shares subscribed and fully paid	[shares] 18,075	[shares] 15,757		[shares] 18,075
Value of shares subscribed and fully paid	0.18	0.16		0.18
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] 18,075	[shares] 15,757		[shares] 18,075
Total value of shares subscribed	0.18	0.16		0.18
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 18,075	[shares] 15,757		[shares] 18,075
Value of shares called	0.18	0.16		0.18
Value of shares paid-up	0.18	0.16		0.18
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in other private placement	[shares] 100	[shares] 0		[shares] 100
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 414		[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in shares based payment transactions	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under employee stock option plan	[shares] 9	[shares] 0		[shares] 9
Number of other issue of shares arising out of conversion of securities	[shares] 3,389	[shares] 0		[shares] 3,389
Total aggregate number of shares issued during period	[shares] 3,498	[shares] 414		[shares] 3,498
Decrease in number of shares during period [Abstract]				
Number of shares bought back or treasury shares	[shares] 1,180	[shares] 0		[shares] 1,180
Other decrease in number of shares	[shares] 0	[shares] 400		[shares] 0
Total decrease in number of shares during period	[shares] 1,180	[shares] 400		[shares] 1,180
Total increase (decrease) in number of shares outstanding	[shares] 2,318	[shares] 14		[shares] 2,318
Number of shares outstanding at end of period	[shares] 18,075	[shares] 15,757	[shares] 15,743	[shares] 18,075

Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	0	0		0
Amount of rights issue during period	0	0		0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other private placement issue during period	0	0		0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other preferential allotment issue during period	0	0		0
Amount of share based payment transactions during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Amount of shares issued under employee stock option plan	0.01	0		0.01
Amount of other issue arising out of conversion of securities during period	0.02	0		0.02
Total aggregate amount of increase in equity share capital during period	0.03	0		0.03
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0.01	0		0.01
Other decrease in amount of shares	0	0		0
Total decrease in equity share capital during period	0.01	0		0.01
Total increase (decrease) in share capital	0.02	0		0.02
Equity share capital at end of period	0.18	0.16	0.16	0.18
Rights preferences and restrictions attaching to class of share capital				
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] 0	[shares] 0		[shares] 0
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment			0	
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0		[shares] 0
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

Terms of securities convertible into equity shares issued along with earliest date of conversion in descending order starting from farthest such date explanatory [TextBlock]				0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Terms and conditions of shares pending allotment				0
Number of shares proposed to be issued	[shares] 0	[shares] 0		[shares] 0
Description of whether company have sufficient authorised capital to cover proposed equity share capital amount resulting from allotment				0
Over due period for which application money is pending prior to allotment of shares				00
Reason for over due period for which application money is pending prior to allotment of shares				0
Type of share				Equity Shares of Rs 10 each

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]	
	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Equity Shares of Rs 10 each	
Number of shares authorised	[shares] 50,000	
Value of shares authorised	0.5	
Number of shares issued	[shares] 15,757	
Value of shares issued	0.16	
Number of shares subscribed and fully paid	[shares] 15,757	
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] 15,757	
Total value of shares subscribed	0.16	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 15,757	
Value of shares called	0.16	
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 public offering	[shares] 0	
Number of shares issued as bonus shares	[shares] 0	
Number of shares issued as rights	[shares] 0	
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued in other private placement	[shares] 0	
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 414	
Number of shares issued as other preferential allotment	[shares] 0	
Number of shares issued in shares based payment transactions	[shares] 0	
Number of shares issued under scheme of amalgamation	[shares] 0	
Number of other issues of shares	[shares] 0	
Number of shares issued under employee stock option plan	[shares] 0	
Number of other issue of shares arising out of conversion of securities	[shares] 0	
Total aggregate number of shares issued during period	[shares] 414	
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] 400	
Total decrease in number of shares during period	[shares] 400	
Total increase (decrease) in number of shares outstanding	[shares] 14	
Number of shares outstanding at end of period	[shares] 15,757	[shares] 15,743
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Increase in equity share capital during period [Abstract]		
Amount of public issue during period	0	
Amount of bonus issue during period	0	
Amount of rights issue during period	0	
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	
Amount of other private placement issue during period	0	
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	
Amount of other preferential allotment issue during period	0	
Amount of share based payment transactions during period	0	
Amount of issue under scheme of amalgamation during period	0	
Amount of other issues during period	0	
Amount of shares issued under employee stock option plan	0	
Amount of other issue arising out of conversion of securities during period	0	
Total aggregate amount of increase in equity share capital during period	0	
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	
Equity share capital at end of period	0.16	0.16
Rights preferences and restrictions attaching to class of share capital	0	
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] 0	
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	
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	
Terms of securities convertible into equity shares issued along with earliest date of conversion in descending order starting from farthest such date explanatory [TextBlock]	0	
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	
Terms and conditions of shares pending allotment	0	
Number of shares proposed to be issued	[shares] 0	
Description of whether company have sufficient authorised capital to cover proposed equity share capital amount resulting from allotment	0	
Over due period for which application money is pending prior to allotment of shares	0	
Reason for over due period for which application money is pending prior to allotment of shares	0	
Type of share	Equity Shares of Rs 10 each	

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of notes on equity share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	(A) Yes	(B) Yes
Number of persons on private placement of equity share	0	0
Number of shareholders of company	0	0
Number of allottees in case of preferential allotment	0	0
Whether reduction in capital done during year	No	No
Percentage of capital reduction to capital prior to reduction	0.00%	0.00%
Whether money raised from public offering during year	No	No
Amount raised from public offering during year	0	0
Amount utilised towards specified purposes for public offering	0	0
Amount remaining unutilised received in respect of public offering	0	0

Footnotes

(A) bifurcation of share held by 3one4 Capital Fund

3one4 Capital Fund - Scheme I (PAN:AAATZ1403C) ---- 885 with 4.79% (2021-22)

3one4 Capital Fund - Scheme II (PAN: AACTP9219Q) ---- 582 with 3.15% (2021-22)

3one4 Capital Fund - Continuum I (PAN: AAATZ2731P) ---- 34 with 0.18% (2021-22)

(B) bifurcation of share held by 3one4 Capital Fund

3one4 Capital Fund - Scheme I (PAN:AAATZ1403C) ---- 881 with 4.68% (2020-21)

3one4 Capital Fund - Scheme II (PAN: AACTP9219Q) ---- 582 with 3.09% (2020-21)

3one4 Capital Fund - Continuum I (PAN: AAATZ2731P) ---- Nil (20-21) (2020-21)

[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]	Borrowings [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	154.61	405.15	6,371.91	2,668.93
Nature of security [Abstract]				
Nature of security				

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]	Term loans [Member]		Term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	154.61	405.15	154.61	405.15
Nature of security [Abstract]				
Nature of security				

Classification of borrowings [Table]

..(3)

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]	Rupee term loans from banks [Member]		Liability component of compound financial instruments [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	154.61	405.15	6,371.91	2,668.93
Nature of security [Abstract]				
Nature of security	Textual information (4) [See below]	Textual information (5) [See below]		

Classification of borrowings [Table]

..(4)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Term loans [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	231.14	191.72	231.14	191.72
Nature of security [Abstract]				
Nature of security				

Classification of borrowings [Table]

..(5)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Term loans from banks [Member]		Rupee term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	231.14	191.72	231.14	191.72
Nature of security [Abstract]				
Nature of security			Textual information (6) [See below]	Textual information (7) [See below]

Textual information (4)

Nature of security

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 Group; Carries 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 19.35 million along with interest due. There were no breach of covenants and no default in loan installments during the current and previous years.

Textual information (5)

Nature of security

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 Group; - Carries 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 19.35 million along with interest due. - There were no breach of covenants and no default in loan installments during the current and previous years.

Textual information (6)

Nature of security

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 Group; Carries 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 19.35 million along with interest due. There were no breach of covenants and no default in loan installments during the current and previous years.

Textual information (7)

Nature of security

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 Group; - Carries 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 19.35 million along with interest due. - There were no breach of covenants and no default in loan installments during the current and previous years.

[612700] Notes - Income taxes**Disclosure of temporary difference, unused tax losses and unused tax credits [Table]**

..(1)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary difference, unused tax losses and unused tax credits [Member]			Temporary differences [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	14.6	12.33	0	14.6
Deferred tax liabilities	0	0		0
Net deferred tax liability (assets)	-14.6	-12.33	0	-14.6
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	-14.6	-12.33		-14.6
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-2.27	-12.33		-2.27
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	-2.27	-12.33		-2.27
Total increase (decrease) in deferred tax liability (assets)	-2.27	-12.33		-2.27
Deferred tax liability (assets) at end of period	-14.6	-12.33	0	-14.6
Description of other temporary differences				

Disclosure of temporary difference, unused tax losses and unused tax credits [Table]

..(2)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary differences [Member]		Other temporary differences [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	12.33	0	14.6	12.33
Deferred tax liabilities	0		0	0
Net deferred tax liability (assets)	-12.33	0	-14.6	-12.33
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	-12.33		-14.6	-12.33
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-12.33		-2.27	-12.33
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	-12.33		-2.27	-12.33
Total increase (decrease) in deferred tax liability (assets)	-12.33		-2.27	-12.33
Deferred tax liability (assets) at end of period	-12.33	0	-14.6	-12.33
Description of other temporary differences				

Disclosure of temporary difference, unused tax losses and unused tax credits [Table]

..(3)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences [Member]	Other temporary differences 1 [Member]		
		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	0	14.6	12.33	0
Deferred tax liabilities		0	0	
Net deferred tax liability (assets)	0	-14.6	-12.33	0
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets		-14.6	-12.33	
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss		-2.27	-12.33	
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss		-2.27	-12.33	
Total increase (decrease) in deferred tax liability (assets)		-2.27	-12.33	
Deferred tax liability (assets) at end of period	0	-14.6	-12.33	0
Description of other temporary differences		Other	Other	

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of income tax [TextBlock]			
Major components of tax expense (income) [Abstract]			
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]			
Total current tax expense (income) and adjustments for current tax of prior periods	0	0	
Total tax expense (income)	0	0	
Current and deferred tax relating to items charged or credited directly to equity [Abstract]			
Total aggregate current and deferred tax relating to items credited (charged) directly to equity	0	0	
Income tax relating to components of other comprehensive income [Abstract]			
Total aggregated income tax relating to components of other comprehensive income	0	0	
Aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	0	0	
Disclosure of temporary difference, unused tax losses and unused tax credits [TextBlock]			
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]			
Deferred tax assets and liabilities [Abstract]			
Deferred tax assets	14.6	12.33	0
Deferred tax liabilities	0	0	
Net deferred tax liability (assets)	-14.6	-12.33	0
Net deferred tax assets and liabilities [Abstract]			
Net deferred tax assets	-14.6	-12.33	
Deferred tax expense (income) [Abstract]			
Deferred tax expense (income) recognised in profit or loss	-2.27	-12.33	
Reconciliation of changes in deferred tax liability (assets) [Abstract]			
Changes in deferred tax liability (assets) [Abstract]			
Deferred tax expense (income) recognised in profit or loss	-2.27	-12.33	
Total increase (decrease) in deferred tax liability (assets)	-2.27	-12.33	
Deferred tax liability (assets) at end of period	-14.6	-12.33	0
Description of other temporary differences			
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]			
Total tax expense (income)	0	0	
Reconciliation of average effective tax rate and applicable tax rate [Abstract]			
Total average effective tax rate	0.00%	0.00%	

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No
Assets arising from exploration for and evaluation of mineral resources	0	0
Liabilities arising from exploration for and evaluation of mineral resources	0	0
Income arising from exploration for and evaluation of mineral resources	0	0
Expense arising from exploration for and evaluation of mineral resources	0	0
Cash flows from (used in) exploration for and evaluation of mineral resources, classified as operating activities	0	0
Cash flows from (used in) exploration for and evaluation of mineral resources, classified as investing activities	0	0

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0

[401100] Notes - Subclassification and notes on liabilities and assets**Other non-current liabilities others [Table]**

..(1)

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

Other non-current liabilities others [Axis]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current liabilities [Abstract]		
Other non-current liabilities others	801.69	397.84
Other non-current liabilities others [Abstract]		
Other non-current liabilities others [Line items]		
Description of other non-current liabilities others	Lease Liabilities	Lease Liabilities
Other non-current liabilities others	801.69	397.84

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]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current financial assets notes [Abstract]		
Other non-current financial assets [Abstract]		
Other non-current financial assets, others	792.1	409.72
Other non-current financial assets, others [Abstract]		
Other non-current financial assets, others [Line items]		
Description other non-current financial assets, others	Right-of-use assets	Right-of-use assets
Other non-current financial assets, others	792.1	409.72

Other current financial liabilities, others [Table]

..(1)

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

Other current financial liabilities, others [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	84.39	60.71	32.08	2.76
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Lease Liabilities	Lease Liabilities	Creditors for capital goods	Creditors for capital goods
Other current financial liabilities, others	84.39	60.71	32.08	2.76

Other current financial liabilities, others [Table]

..(2)

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

Other current financial liabilities, others [Axis]	3		4	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	23.67	25.51	5.16	3.31
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Payable to employees	Payable to employees	Rent payable	Rent payable
Other current financial liabilities, others	23.67	25.51	5.16	3.31

Other current financial liabilities, others [Table]

..(3)

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

Other current financial liabilities, others [Axis]	5		6	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	689.1	236.01		18.66
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Provision expenses	for Provision expenses	for Book overdraft	
Other current financial liabilities, others	689.1	236.01		18.66

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]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [Line items]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	33.52	22.1	1.52	0.78
Provision other employee related liabilities	129.58	20.18	6.36	16.99
Total provisions for employee benefits	163.1	42.28	7.88	17.77
CSR expenditure provision	0	0	0	0
Total provisions	163.1	42.28	7.88	17.77

Other current assets others [Table]

..(1)

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

Other current assets others [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	103.25	69.17	97.63	35.32
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Trade and other advances	Trade and other advances	Short term capital advances	Short term capital advances
Other current assets, others	103.25	69.17	97.63	35.32

Other current assets others [Table]

..(2)

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

Other current assets others [Axis]	3		4	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	39.25	17.82	103.08	19.39
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Prepaid expenses	Prepaid expenses	Balance with government authorities	Balance with government authorities
Other current assets, others	39.25	17.82	103.08	19.39

Other current assets others [Table]

..(3)

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

Other current assets others [Axis]	5		6	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	30.84	13.96		0.05
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Prepaid rent	Prepaid rent		Rental advance
Other current assets, others	30.84	13.96		0.05

Other non-current assets, others [Table]

..(1)

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

Other non-current assets, others [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current assets notes [Abstract]				
Other non-current assets [Abstract]				
Other non-current assets, others	83.77	59.24	7.3	4.71
Other non-current assets, others [Abstract]				
Other non-current assets, others [Line items]				
Description of other non-current assets, others	Security deposits	Security deposits	Other deposits	Other deposits
Other non-current assets, others	83.77	59.24	7.3	4.71

Other current liabilities, others [Table]

..(1)

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

Other current liabilities, others [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	49.09	29.78	51.62	34.91
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Statutory dues	Statutory dues	Other payables	Other payables
Other current liabilities, others	49.09	29.78	51.62	34.91

Other current liabilities, others [Table]

..(2)

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

Other current liabilities, others [Axis]	3	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current liabilities notes [Abstract]		
Other current liabilities [Abstract]		
Other current liabilities, others	4.52	4.43
Other current liabilities, others [Abstract]		
Other current liabilities, others [Line items]		
Description of other current liabilities, others	Deferred revenue	Deferred revenue
Other current liabilities, others	4.52	4.43

Subclassification of trade receivables [Table]

..(1)

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

Classification based on current non-current [Axis]	Classification based on current non-current [Member]		Current [Member]	
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
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	158.03	46.31	158.03	46.31
Allowance for bad and doubtful debts	5.03	0.38	5.03	0.38
Total trade receivables	153	45.93	153	45.93
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
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Other current financial assets others [Table]

..(1)

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

Other current financial assets others [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	0.08	61.8	1.46	0.48
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	0.08	61.8	1.46	0.48

Other current financial assets others [Table]

..(2)

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

Other current financial assets others [Axis]	3	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Other current financial assets [Abstract]		
Other current financial assets others	23.27	25.58
Other current financial assets others [Abstract]		
Other current financial assets others [Line items]		
Description other current financial assets others	Receivable from Payment Gateways	Receivable from Payment Gateways
Other current financial assets others	23.27	25.58

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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	127.18	117.4	44.8	14.79
Mode of valuation			Valued at lower of cost or NRV	Valued at lower of cost or NRV

Classification of inventories [Table]

..(2)

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

Classification of inventories [Axis]	Stock-in-trade [Member]		Stores and spares [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	13.95	10.39	68.43	92.22
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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Total dividend receivable	0	0
Total other non-current financial assets	792.1	409.72
Advances, non-current	0	0
Total other non-current assets	91.07	63.95
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	0	0
Other balances with banks	7,525.28	3.13
Total balance with banks	7,525.28	3.13
Cash on hand	3.86	4.19
Total cash and cash equivalents	7,529.14	7.32
Bank balance other than cash and cash equivalents	3	1,296
Total cash and bank balances	7,532.14	1,303.32
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than 12 months maturity	0	0
Total other current financial assets	24.81	87.86
Total other current assets	374.05	155.71
Total other non-current liabilities	801.69	397.84
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	834.4	346.96
Total other advance	0	0
Total deposits refundable current	0	0
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	0	0
Total proposed equity dividend	0	0
Total proposed preference dividend	0	0
Total proposed dividend	0	0
Total other current liabilities	105.23	69.12

[401200] Notes - Additional disclosures on balance sheet

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of additional balance sheet notes explanatory [TextBlock]			
Additional balance sheet notes [Abstract]			
Contingent liabilities and commitments [Abstract]			
Classification of contingent liabilities [Abstract]			
Total contingent liabilities	0	0	
Classification of commitments [Abstract]			
Total commitments	0	0	
Total contingent liabilities and commitments	0	0	
Details regarding dividends [Abstract]			
Amount of dividends proposed to be distributed to equity shareholders	0	0	
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0	
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0	
Percentage of proposed dividend	0.00%	0.00%	
Details of share capital held by foreign companies [Abstract]			
Percentage of share capital held by foreign company	0.00%	0.00%	
Value of share capital held by foreign company	0	0	
Percentage of paid-up capital held by foreign holding company and or with its subsidiaries	0.00%	0.00%	
Value of paid-up capital held by foreign holding company and or with its subsidiaries	0	0	
Details of shareholding pattern of promoters and public [Abstract]			
Total number of shareholders promoters and public	0	0	
Details of deposits [Abstract]			
Deposits accepted or renewed during period	0	0	
Deposits matured and claimed but not paid during period	0	0	
Deposits matured and claimed but not paid	0	0	
Deposits matured but not claimed	0	0	
Interest on deposits accrued and due but not paid	0	0	
Disclosure of equity share warrants [Abstract]			
Changes in equity share warrants during period [Abstract]			
Additions to equity share warrants during period	0	0	
Deductions in equity share warrants during period	0	0	
Total changes in equity share warrants during period	0	0	
Equity share warrants at end of period	0	0	0
Breakup of equity share warrants [Abstract]			
Equity share warrants for existing members	0	0	
Equity share warrants for others	0	0	
Total equity share warrants	0	0	0
Details of share application money received and paid [Abstract]			
Share application money received during year	0	0	
Share application money paid during year	0	0	
Amount of share application money received back during year	0	0	
Amount of share application money repaid returned back during year	0	0	
Number of person share application money paid during year	0	0	
Number of person share application money received during year	0	0	
Number of person share application money paid as at end of year	0	0	
Number of person share application money received as at end of year	0	0	
Share application money received and due for refund	0	0	
Details regarding cost records and cost audit[Abstract]			
Net worth of company	0	0	
Details of unclaimed liabilities [Abstract]			
Unclaimed share application refund money	0	0	
Unclaimed matured debentures	0	0	
Unclaimed matured deposits	0	0	
Interest unclaimed amount	0	0	
Financial parameters balance sheet items [Abstract]			
Investment in subsidiary companies	0	0	
Investment in government companies	0	0	

Amount due for transfer to investor education and protection fund (IEPF)	0	0	
Gross value of transactions with related parties	0	0	
Number of warrants converted into equity shares during period	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	

[611800] Notes - Revenue

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of revenue [TextBlock]	Textual information (8) [See below]	Nil

Textual information (8)

Disclosure 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 Group expects to be entitled in exchange for those services. Revenue is measured based on the transaction price, which is the consideration, adjusted for volume discounts, price concessions and incentives, if any, as specified in the contract with the customer. Revenue also excludes taxes collected from customers. Unearned and deferred revenue ("contract liability") is recognised when there are billings in excess of revenues.

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 Group will collect the related consideration.

(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. This is irrespective of whether the individual making the delivery is the Group's employee, a contractor, or an employee of a third-party service Group, as the Group maintains the primary responsibility for delivery under any of these arrangements.

[612400] Notes - Service concession arrangements

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of service concession arrangements [TextBlock]	Nil	Nil
Whether there are any service concession arrangements	No	No

[612000] Notes - Construction contracts

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No
Revenue from construction contracts	0	0
Costs incurred and recognised profits (less recognised losses)	0	0
Advances received for contracts in progress	0	0
Retention for contracts in progress	0	0
Gross amount due from customers for contract work as Assets	0	0
Gross amount due to customers for contract work as liability	0	0
Progress billings	0	0

[612600] Notes - Employee benefits**Disclosure of defined benefit plans [Table]**

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
Defined benefit plans categories [Axis]	Employee share based payments	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of defined benefit plans [Abstract]		
Disclosure of defined benefit plans [Line items]		
Description of type of plan	Employee share based payments	Employee share based payments
Surplus (deficit) in plan [Abstract]		
Net surplus (deficit) in plan	0	0
Actuarial assumption of discount rates	0.00%	0.00%

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]	Employee share based payments		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of net defined benefit liability (assets) [Abstract]			
Disclosure of net defined benefit liability (assets) [Line items]			
Description of type of plan	Employee share based payments	Employee share based payments	
Changes in net defined benefit liability (assets) [Abstract]			
Current service cost, net defined benefit liability (assets)	-11,964	14,131	
Total increase (decrease) in net defined benefit liability (assets)	-11,964	14,131	
Net defined benefit liability (assets) at end of period	2,197	14,161	30

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of employee benefits [TextBlock]	Textual information (9) [See below]	Nil
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	Yes	Yes
Disclosure of net defined benefit liability (assets) [TextBlock]		

Textual information (9)

Disclosure of employee benefits [Text Block]

Employee share based payments

Stock Option Plans ("ESOP 2016")

1) Employees covered under Stock Option Plans ("ESOP 2016") are granted an option to purchase shares of the Parent 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 Parent is 2,844 (March 31, 2021: 2,844) equity shares.

2) The Board of the Parent 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 Parent's shares at a price determined on the date of grant of options by the Administrator. The activity in the options under the ESOP 2016 plan in respect of options granted to employees of the Parent is summarized below;

3) During the current year, the Parent modified the ESOP 2016 Plan. Under the revised ESOP 2016, 30,000 options shall equal to 1 Unit which represents 1 equity share and eligible employees are granted Options/Units under this plan at the discretion of the Administrator. The Options will represent fractional or complete ownership / benefit in the underlying equity shares for the benefit of the Employee as an incentive to attract, retain and reward the said employee of the Parent. The employees of the Parent will be required to fulfill the service condition of the grant letter and the Options/Units shall vest in the employee subject to terms and conditions set out by the Administrator in the Grant letter or as communicated from time to time. The minimum vesting period of an Option for employees shall be 12 (twelve)

months from the grant date to 4 years subject to Administrator discretion but not longer than 108 months.

4) The stock compensation cost is computed under the grant date fair value method and amortized over the vesting period under ESOP 2016.

The details of activity under the ESOP Plan are summarized below:

Particulars	March 31, 2022		March 31, 2021	
	Number of options	Weighted average exercise price (in ₹)	Number of options	Weighted average exercise price (in ₹)
Outstanding at the beginning of the year	1,897	14,161	1,796	30
Granted during the year	1,084	10	388	10
Forfeited during the year	(455)	10	(287)	18,182
Surrendered during the year	(552)	7,635		
Exercised during the year	(9)	23,174	-	-
Outstanding at the end of the year	1,965	2,197	1,897	14,161
Exercisable at the end of the year	664	6,483	1,142	22,876

Weighted average fair value of the options granted during the year ended March 31, 2022 and March 31, 2021 is ₹ 427,882.46 and ₹ 345,737.85 respectively.

Share based compensation for the financial year ended March 31, 2022 and March 31, 2021 is ₹ 230.82 million and ₹ 52.55 million respectively.

The details of activity under the ESOP Flex are summarized below:

Particulars	For the year ended			
	Number of options	Weighted average exercise price (in ₹)	Number of options	Weighted average exercise price (in ₹)
Outstanding at the beginning of the year	-	-	-	-
Granted during the year	25,01,574	-	-	-
Forfeited during the year	-	-	-	-
Surrendered during the year	-	-	-	-
Exercised during the year	-	-	-	-
Outstanding at the end of the year	25,01,574	-	-	-
Exercisable at the end of the year	-	-	-	-

Weighted average fair value of the options granted during the year ended March 31, 2022 is ₹ 19.49 (March 31, 2021 : Nil).

Share based compensation for the financial year ended March 31, 2022 is ₹ 2.60 million (March 31, 2021 : Nil).

Licious High Steak Plan ("Licious HSP" or "Scheme 2020")

1) During the financial year ended 31 March 2021, the Parent 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 such year, the Trust purchased 400 shares of the Parent out of funds borrowed from the Parent, to reward and provide share based payments to employees under the Scheme 2020. The Parent 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 Parent. The employees of the Parent 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 Parent 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 Parent 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 activity in the options under the High Steak 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, 2022		March 31, 2021	
		Number of unit options	Weighted average exercise price (in ₹)	Number of options	Weighted average exercise price (in ₹)
Outstanding at the beginning of the year	59,12,550	-	-	-	-
Granted during the year		73,50,356	-	62,85,961	-
Forfeited during the year		17,49,703	-	(3,73,411)	-
Surrendered during the year		(1,83,207)	-	-	-
Outstanding at the end of the year		1,13,29,996	-	59,12,550	-
Exercisable at the end of the year		18,26,678	-	-	-

Weighted average fair value of the options granted per Unit during the year ended March 31, 2022 and March 31, 2021 is ₹ 23.24 and ₹ 13.60 respectively.

Share based compensation for the financials year ended March 31, 2022 and March 31, 2021 is ₹ 90.56 million and ₹ 20.38 million respectively.

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, 2022	As at March 31, 2021	As at March 31, 2022	As at March 31, 2021
Dividend yield %	None	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	4.5 years to 7.5 years
Risk free interest rates	6.84%	6.18%	6.84%	6.18%
Expected volatility *	18.79%	20.12%	18.79%	20.12%
* Expected volatility is based on eight years average volatility of BSE Sensex.				

[612800] Notes - Borrowing costs

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No
Borrowing costs [Abstract]		
Borrowing costs capitalised	0	0
Total borrowing costs incurred	0	0
Interest costs [Abstract]		
Interest costs capitalised	0	0
Interest expense	0	0
Total interest costs incurred	0	0
Capitalisation rate of borrowing costs eligible for capitalisation	0.00%	0.00%

[612200] Notes - Leases

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of leases [TextBlock]		
Whether company has entered into any lease agreement	No	No
Disclosure of recognised finance lease as assets by lessee [TextBlock]		
Disclosure of finance lease and operating lease by lessee [TextBlock]		
Total contingent rents recognised as expense	0	0
Total lease and sublease payments recognised as expense	0	0
Disclosure of finance lease and operating lease by lessor [TextBlock]		
Total contingent rents recognised as income	0	0
Whether any operating lease has been converted to financial lease or vice-versa	No	No

[612300] Notes - Transactions involving legal form of lease

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

[612900] Notes - Insurance contracts

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No
Disclosure of amounts arising from insurance contracts [TextBlock]		
Deferred acquisition costs arising from insurance contracts	0	0
Total liabilities under insurance contracts and reinsurance contracts issued	0	0
Total increase (decrease) in liabilities under insurance contracts and reinsurance contracts issued	0	0
Liabilities under insurance contracts and reinsurance contracts issued at end of period	0	0
Total increase (decrease) in deferred acquisition costs arising from insurance contracts	0	0
Deferred acquisition costs arising from insurance contracts at end of period	0	0
Total increase (decrease) in reinsurance assets	0	0
Reinsurance assets at end of period	0	0

[613100] Notes - Effects of changes in foreign exchange rates

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	

[500100] Notes - Subclassification and notes on income and expenses

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	6,656.81	4,035.83
Revenue from sale of services	169.12	119.03
Total revenue from operations other than finance company	6,825.93	4,154.86
Disclosure of revenue from operations for finance company [Abstract]		
Total revenue from operations finance company	0	0
Total revenue from operations	6,825.93	4,154.86
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	2.59	111.39
Total interest income on current investments	2.59	111.39
Interest income on non-current investments [Abstract]		
Total interest income on non-current investments	0	0
Total interest income	2.59	111.39
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Total dividend income current investments	0	0
Dividend income non-current investments [Abstract]		
Total dividend income non-current investments	0	0
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Total net gain/loss on sale of investments	0	0
Rental income on investment property [Abstract]		
Total rental income on investment property	0	0
Other non-operating income [Abstract]		
Net gain (loss) on foreign currency fluctuations treated as other income [Abstract]		
Total net gain/loss on foreign currency fluctuations treated as other income	0	0
Miscellaneous other non-operating income	232.76	38.45
Total other non-operating income	232.76	38.45
Total other income	235.35	149.84
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense non-current loans [Abstract]		
Interest expense non-current loans, banks	71.89	25.26
Total interest expense non-current loans	71.89	25.26
Interest expense current loans [Abstract]		
Total interest expense current loans	0	0
Other interest charges	97.86	52.91
Total interest expense	169.75	78.17
Total finance costs	169.75	78.17
Employee benefit expense [Abstract]		
Salaries and wages	1,601.23	1,002.44
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Remuneration to manager [Abstract]		
Total remuneration to manager	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	56.91	46.07
Total contribution to provident and other funds	56.91	46.07
Employee share based payment [Abstract]		
Total employee share based payment	0	0
Gratuity	16.65	11.55

Staff welfare expense	96.48	57.86
Other employee related expenses	323.99	72.93
Total employee benefit expense	2,095.26	1,190.85
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	250.67	149.43
Amortisation expense	1.64	0.56
Total depreciation, depletion and amortisation expense	252.31	149.99
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	103.93	70.95
Rent	25.99	36.63
Repairs to building	0	4.81
Repairs to machinery	0	3.73
Insurance	27.98	13.2
Rates and taxes excluding taxes on income [Abstract]		
Cost taxes other levies by government local authorities	14.24	5.51
Total rates and taxes excluding taxes on income	14.24	5.51
Telephone postage	15.79	14.48
Printing stationery	7.3	3.59
Information technology expenses	244.22	109.26
Travelling conveyance	57.21	41.21
Legal professional charges	174.84	95.27
Directors sitting fees	0	0
Advertising promotional expenses	1,698.56	659.7
Transportation distribution expenses	651.73	280.94
Cost repairs maintenance other assets	28.03	0.86
Cost transportation [Abstract]		
Total cost transportation	0	0
Impairment loss on financial assets [Abstract]		
Total impairment loss on financial assets	0	0
Impairment loss on non financial assets [Abstract]		
Total impairment loss on non-financial assets	0	0
Net provisions charged [Abstract]		
Total net provisions charged	0	0
Discount issue shares debentures written off [Abstract]		
Total discount issue shares debentures written off	0	0
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Contract cost [Abstract]		
Overhead costs apportioned contracts [Abstract]		
Total overhead costs apportioned contracts	0	0
Total contract cost	0	0
Payments to auditor [Abstract]		
Total payments to auditor	0	0
Payments to cost auditor [Abstract]		
Total payments to cost auditor	0	0
CSR expenditure	0	0
Miscellaneous expenses	807.84	480.16
Total other expenses	3,857.66	1,820.3
Current tax [Abstract]		
Total current tax	0	0

[613200] Notes - Cash flow statement

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	7,529.14	7.32	2,390
Cash and cash equivalents	7,529.14	7.32	
Income taxes paid (refund), classified as operating activities	2.27	9.14	
Total income taxes paid (refund)	2.27	9.14	

[500200] Notes - Additional information statement of profit and loss

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Additional information on profit and loss account explanatory [TextBlock]		
Net write-downs (reversals of write-downs) of inventories	0	0
Net write-downs (reversals of write-downs) of property, plant and equipment	0	0
Net impairment loss (reversal of impairment loss) recognised in profit or loss, trade receivables	0	0
Net gains (losses) on disposals of non-current assets	0	0
Net gains (losses) on disposals of property, plant and equipment	0	0
Net gains (losses) on disposals of investment properties	0	0
Net gains (losses) on disposals of investments	0	0
Net gains (losses) on litigation settlements	0	0
Net gains (losses) on change in fair value of derivatives	0	0
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	0	0
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	0	0
Total aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	0	0
Total aggregated income tax relating to components of other comprehensive income	0	0
Changes in inventories of finished goods	-3.56	-8.79
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-3.56	-8.79
Exceptional items before tax	-3,702.98	-1,585.41
Total exceptional items	-3,702.98	-1,585.41
Details of nature of exceptional items	Fair value loss on financial liability measured at fair value	Fair value loss on financial liability measured at fair value
Total revenue arising from exchanges of goods or services	0	0
Domestic sale traded goods	6,656.81	4,035.83
Total domestic turnover goods, gross	6,656.81	4,035.83
Total export turnover goods, gross	0	0
Total revenue from sale of products	6,656.81	4,035.83
Domestic revenue services	169.12	119.03
Total revenue from sale of services	169.12	119.03
Gross value of transaction with related parties	0	0
Bad debts of related parties	0	0

[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 1 [Member]
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]			Level 1 of fair value hierarchy [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	15,044.98	1,656.43	3,319.21	15,044.98
Nature of other assets				Financial assets
Description of valuation techniques used in fair value measurement, assets				Financial assets
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	13,388.55	-1,662.78		13,388.55
Total increase (decrease) in fair value measurement, assets	13,388.55	-1,662.78		13,388.55
Assets at end of period	15,044.98	1,656.43	3,319.21	15,044.98
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets				NA
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets				NA
Nature of other assets				Financial assets

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 1 [Member]	
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]	
	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of fair value measurement of assets [Abstract]		
Disclosure of fair value measurement of assets [Line items]		
Assets	1,656.43	3,319.21
Nature of other assets	Financial assets	
Description of valuation techniques used in fair value measurement, assets	Financial assets	
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	-1,662.78	
Total increase (decrease) in fair value measurement, assets	-1,662.78	
Assets at end of period	1,656.43	3,319.21
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	NA	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	NA	
Nature of other assets	Financial assets	

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]	Financial liabilities			Financial liabilities
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]			Level 1 of fair value hierarchy [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of fair value measurement of liabilities [Abstract]				
Disclosure of fair value measurement of liabilities [Line items]				
Nature of liabilities				Financial liabilities
Liabilities	8,550.86	4,166.15	1,654.32	8,550.86
Description of reasons for fair value measurement, liabilities				
Description of valuation techniques used in fair value measurement, liabilities				Financial liabilities
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	-4,384.71	-2,511.83		-4,384.71
Total increase (decrease) in fair value measurement, liabilities	4,384.71	2,511.83		4,384.71
Liabilities at end of period	8,550.86	4,166.15	1,654.32	8,550.86
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities				NA
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities				NA
Nature of liabilities				Financial liabilities

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]	Financial liabilities	
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]	
	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of fair value measurement of liabilities [Abstract]		
Disclosure of fair value measurement of liabilities [Line items]		
Nature of liabilities	Financial liabilities	
Liabilities	4,166.15	1,654.32
Description of valuation techniques used in fair value measurement, liabilities	Financial liabilities	
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	-2,511.83	
Total increase (decrease) in fair value measurement, liabilities	2,511.83	
Liabilities at end of period	4,166.15	1,654.32
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	NA	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	NA	
Nature of liabilities	Financial liabilities	

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of fair value measurement [TextBlock]		
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]		

[613300] Notes - Operating segments

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of entity's operating segments [TextBlock]		
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

[610700] Notes - Business combinations**Disclosure of reconciliation of changes in goodwill [Table]**

..(1)

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

Business combinations [Axis]	1
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]
	01/04/2021 to 31/03/2022
Disclosure of reconciliation of changes in goodwill [Abstract]	
Disclosure of reconciliation of changes in goodwill [Line items]	
Name of acquiree	Pawfectly Made Private Limited
Description of acquiree	Subsidiary
Reconciliation of changes in goodwill [Abstract]	
Changes in goodwill [Abstract]	
Additional recognition, goodwill	0.3
Total increase (decrease) in goodwill	0.3
Goodwill at end of period	0.3

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	No	No
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

[611500] Notes - Interests in other entities**Disclosure of details of subsidiaries [Table]****..(1)**

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

Subsidiaries [Axis]	1
	01/04/2021 to 31/03/2022
Disclosure of subsidiaries [Abstract]	
Disclosure of subsidiaries [Line items]	
Name of subsidiary	Pawfectly Made Private Limited
Principal place of business of subsidiary	No. 39, Ashraya Layout, 1st stage, 1st Main Rd, 9th Cross Rd, Doddanakundi Mahadevapura Bangalore KA 560048
Country of incorporation or residence of subsidiary	INDIA
CIN of subsidiary company	U15400KA2021PTC149933
Section under which company became subsidiary	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	Yes
SRN of filing of balance sheet by subsidiary	F36268290
Whether financial year of subsidiary different from financial year of holding company	No
Financial year of subsidiary [Abstract]	
Start date of accounting period of subsidiary	26/07/2021
End date of accounting period of subsidiary	31/03/2022
Percentage of shareholding in subsidiary	99.80%
Key information about subsidiary [Abstract]	
Reporting currency of subsidiary	INR
Exchange rate as applicable for subsidiary	0
Share capital of subsidiary	511.01
Reserves and surplus of subsidiary	-390.15
Total assets of subsidiary	219.42
Total liabilities of subsidiary	219.42
Investment of subsidiary	0
Profit before tax of subsidiary	103.59
Provision for tax of subsidiary	-390.15
Profit after tax of subsidiary	-390.15
Proposed dividend of subsidiary	0
Name of subsidiary	Pawfectly Made Private Limited
Principal place of business of subsidiary	No. 39, Ashraya Layout, 1st stage, 1st Main Rd, 9th Cross Rd, Doddanakundi Mahadevapura Bangalore KA 560048
Country of incorporation or residence of subsidiary	INDIA
CIN of subsidiary company	U15400KA2021PTC149933

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	Yes	No
Number of subsidiary companies	1	
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

[613400] Notes - Consolidated Financial Statements**Disclosure of details of entities consolidated [Table]**

..(1)

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

Entities consolidated [Axis]	1
	01/04/2021 to 31/03/2022
Disclosure of additional information consolidated financial statements [Abstract]	
Disclosure of additional information consolidated financial statements [Line items]	
Name of entity consolidated	PAWFECTLY MADE PRIVATE LIMITED
Type of entity consolidated	Indian Subsidiary
Amount of net assets of entity consolidated	0
Net assets of entity as percentage of consolidated net assets	0.00%
Amount of share in profit or loss of entity consolidated	0
Share in profit or loss of entity as percentage of consolidated profit or loss	0.00%
Amount of share in other comprehensive income consolidated	0
Share in other comprehensive income consolidated	0.00%
Amount of share in comprehensive income consolidated	0
Share in comprehensive income consolidated	0.00%

Disclosure of details of subsidiaries [Table]

..(1)

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

Subsidiaries [Axis]	1
	01/04/2021 to 31/03/2022
Disclosure of details of subsidiaries [Abstract]	
Disclosure of details of subsidiaries [LineItems]	
Name of subsidiary consolidated	Pawfectly Made Private Limited
Principal place of business of subsidiary consolidated	No. 39, Ashraya Layout, 1st stage, 1st Main Rd, 9th Cross Rd, Doddanakundi Mahadevapura Bangalore KA 560048
Country of incorporation or residence of subsidiary consolidated	INDIA
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2022
Description of reason why using different reporting date or period for subsidiary consolidated	Nil
Proportion of ownership interest in subsidiary consolidated	-8553.11%
Proportion of voting power held in subsidiary consolidated	99.80%

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

	01/04/2021 to 31/03/2022
Disclosure of notes on consolidated financial statements explanatory [TextBlock]	
Whether consolidated financial statements is applicable on company	Yes
Disclosure of details of subsidiaries [TextBlock]	
Disclosure of additional information consolidated financial statements [TextBlock]	

[611400] Notes - Separate financial statements**Disclosure of subsidiaries [Table]**

..(1)

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

Subsidiaries [Axis]	1
	01/04/2021 to 31/03/2022
Disclosure of subsidiaries [Abstract]	
Disclosure of subsidiaries [Line items]	
Name of subsidiary	Pawfectly Made Private Limited
CIN of subsidiary company	U15400KA2021PTC149933
Principal place of business of subsidiary	No. 39, Ashraya Layout, 1st stage, 1st Main Rd, 9th Cross Rd, Doddanakundi Mahadevapura Bangalore KA 560048
Country of incorporation or residence of subsidiary	INDIA

[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]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Vivek Gupta	Vivek Gupta	Abhay Hanjura	Abhay Hanjura
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 transactions with related party	Managerial remuneration	Managerial remuneration	Managerial remuneration	Managerial remuneration
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(2)

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

Categories of related parties [Axis]	Other related parties [Member]		
Related party [Axis]	3		4
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]			
Disclosure of transactions between related parties [Line items]			
Name of related party	INTELLIGENT RETAIL PRIVATE LIMITED	IMAGINE MARKETING LIMITED	G L A M Y O TECHNOLOGIES PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA
CIN of related party	U63030KA2019PTC121413	U52300MH2013PLC249758	U85100DL2019PTC357524
Description of nature of transactions with related party	Transportation expenses	Staff welfare charges	Staff welfare charges, Professional Fees
Related party transactions [Abstract]			
Purchases of goods related party transactions	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of related party [TextBlock]		
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

[611700] Notes - Other provisions, contingent liabilities and contingent assets

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	No	No

[610500] Notes - Events after reporting period

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

[612500] Notes - Share-based payment arrangements

Disclosure of terms and conditions of share-based payment arrangement [Table]

..(1)

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

Types of share-based payment arrangements [Axis]	Employee benefits	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of terms and conditions of share-based payment arrangement [Abstract]		
Disclosure of terms and conditions of share-based payment arrangement [Line items]		
Description of share-based payment arrangement	Defined contribution plan	Defined contribution plan

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of share-based payment arrangements [TextBlock]	Textual information (10) [See below]	Nil
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]		
Total changes of number of share options outstanding in share based payment arrangement	0	0
Number of share options outstanding in share-based payment arrangement at end of period	0	0
Weighted average exercise price of share options outstanding in share based payment arrangement [Abstract]		
Total changes of weighted average exercise price of share options outstanding in share-based payment arrangement	0	0
Weighted average exercise price of share options outstanding in share-based payment arrangement at end of period	0	0
Disclosure of number and weighted average exercise prices of other equity instruments [TextBlock]		
Number of other equity instruments outstanding in share based payment arrangement [Abstract]		
Number of other equity instruments granted in share-based payment arrangement	0	0
Total changes of number of other equity instruments outstanding in share-based payment arrangement	0	0
Weighted average exercise price of other equity instruments outstanding in share based payment arrangement [Abstract]		
Total changes of weighted average exercise price of other equity instruments outstanding in share-based payment arrangement	0	0
Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at end of period	0	0
Disclosure of indirect measurement of fair value of goods or services received, other equity instruments granted during period [TextBlock]		
Number of other equity instruments granted in share-based payment arrangement	0	0
Expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets [Abstract]		
Total expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets	0	0

Textual information (10)

Disclosure of share-based payment arrangements [Text Block]

31

Employee benefits

a) Defined contribution plan

The amount recognized an expense towards contribution to Provident Fund for the year: ? 47.97 million (March 31, 2021: ? 38.56 million) PF to be checked and Employee State Insurance for the year: ? 8.69 million (March 31, 2021: ? 7.47 million).

b) Defined benefit plan

The Parent 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 Group is non-funded. The following tables summarise the components of net benefit expense recognized in the Consolidated Statement of Profit and Loss and amounts recognized in the Balance Sheet for gratuity benefit;

(i) Net benefit expenses (recognized in the Consolidated Statement of Profit and Loss):

Particulars	For the year ended		
	March 31, 2022	March 31, 2021	March 31, 2020
Current service cost	15.20	10.79	4.56
Past service cost	-	-	-
Interest cost on defined benefit obligation	1.45	0.76	0.56
Net benefit expenses	16.65	11.55	5.12
			22.00

(ii) Remeasurement gains recognized in other comprehensive income:

Particulars	For the year ended		
	March 31, 2022	March 31, 2021	March 31, 2020
Actuarial gain on obligations arising from changes in experience adjustments	(3.94)	(0.37)	2.65
Actuarial gain changes arising from changes in demographic assumptions	-	-	(7.52)
Actuarial loss on obligations arising from changes in financial assumptions	0.55	0.21	3.00
Actuarial gain arising during the year	(3.39)	(0.16)	(1.86)

(iii) Net defined benefit liability

As at

Particulars			March 31, 2022	March 31, 2021	March 31, 2020
Present value of defined benefit obligation	(35.04)	(22.88)	(11.69)		
Plan liability			(35.04)	(22.88)	(11.69)
(iv) Current and Non-Current portions of present value of defined benefit obligation:					
			As at		
Particulars			March 31, 2022	March 31, 2021	March 31, 2020
Current			1.52	0.78	0.78
Non-Current			33.52	22.10	22.10
Closing defined benefit obligation		35.04	22.88	22.88	
(v) Changes in the present value of defined benefit obligation are as follows:					
			For the year ended		
Particulars			March 31, 2022	March 31, 2021	March 31, 2020
Opening defined benefit obligation	22.88		11.69	8.43	
Current service cost			15.20	10.79	4.56
Interest cost			1.45	0.76	0.56
Benefits paid			(1.11)	(0.20)	-

	Actuarial gains on obligation	(3.39)	(0.16)	(1.86)
	Closing defined benefit obligation	35.04	22.88	11.69
				11.69
Notes to the consolidated financial statements for the year ended March 31, 2022				
(₹ in millions, unless otherwise stated)				
31	Employee benefits (continued)			
	(vi) The following pay-outs are expected in future years:			
	Particulars	Amount	March 31, 2021	
	March 31, 2023	1.46	0.87	
	March 31, 2024	1.18	0.72	
	March 31, 2025	1.00	0.61	
	March 31, 2026	1.27	0.55	
	March 31, 2027 onwards	30.29	20.13	
	vii) The principal assumptions used in			

determining gratuity

benefit obligations for the Group's plans are shown below:

Particulars		March 31, 2022	March 31, 2021	March 31, 2020
Discount rate (p.a.)		7.29%	6.55%	6.66%
Expected rate of salary increase (p.a.)	10.90%	10.00%	10.00%	
Attrition rate		25.00%	25.00%	25.00%
Retirement age		60 years	60 years	60 years

(viii) A quantitative sensitivity analysis for significant assumption is as shown below:

Particulars		March 31, 2022	March 31, 2021	March 31, 2020
Discount rate				
Impact on defined benefit obligation due to 1% increase in discount rate	(3.04)	(1.98)	(1.02)	
Impact on defined benefit obligation due to 1% decrease in discount rate	3.58	2.34	1.20	
Salary escalation rate				
Impact on defined benefit obligation due to 1% increase in salary escalation rate	2.90	1.96	0.90	
Impact on defined benefit obligation due to 1% decrease in salary escalation rate	(2.58)	(1.73)	(0.82)	
Attrition rate				

Impact on defined benefit obligation due to 1% increase in attrition rate	(1.32)	(0.86)	(0.41)
Impact on defined benefit obligation due to 1% decrease in attrition rate	1.45	0.94	0.45
Mortality Rate 10% Up			(0.02)
Effect Of No Ceiling			3.64

The above sensitivity analysis is based on a change in an assumption while holding all other assumptions constant. In practice, this is unlikely to occur and changes in some of the assumptions may be correlated. When calculating the sensitivity of the defined benefit obligation to significant actuarial assumptions the same method (present value of the defined benefit obligation calculated with the projected unit credit method at the end of the reporting period) has been applied as when calculating the defined benefit liability recognized in the balance sheet.

32

Commitments and contingencies

(a) The Group is involved in other disputes, lawsuits and claims, including commercial matters, which arise from time to time in the ordinary course of business. The Group believes that there are no such pending matters that are expected to have any material adverse effect on its consolidated financial statements.

(b) The Group has capital commitments towards capital work-in-progress amounting to ₹ 1,272.033 million (March 31, 2021: ₹ 18.52 million).

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[613000] Notes - Earnings per share

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of earnings per share [TextBlock]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -5,60,681.41	[INR/shares] -2,34,730.59
Total basic earnings (loss) per share	[INR/shares] -5,60,681.41	[INR/shares] -2,34,730.59
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -5,60,681.41	[INR/shares] -2,34,730.59
Total diluted earnings (loss) per share	[INR/shares] -5,60,681.41	[INR/shares] -2,34,730.59
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	0	0
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	0	0
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 0	[shares] 0
Adjusted weighted average shares	[shares] 0	[shares] 0

[610900] Notes - First time adoption

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No
Disclosure of reconciliation of equity from previous GAAP to Ind AS [TextBlock]		
Equity as per Indian GAAP	0	0
Equity as per Ind AS	0	0
Disclosure of reconciliation of comprehensive income from previous GAAP to Ind AS [TextBlock]		
Comprehensive income as per Indian GAAP	0	0
Comprehensive income as per Ind AS	0	0
Disclosure of reconciliation of profit (loss) for the period from previous GAAP to Ind AS [TextBlock]		
Profit (loss) for the period as per Indian GAAP	0	0
Profit (loss) for the period as per Ind AS	0	0